Commercial.

THIS-DAY.

In spite of disquieting war rumours, Banks fairly maintain their position in the market. This morning sales for cash at 190 per cent, premium have been booked, and on time at 197 for January and 201 for February a considerable amount of business has been arranged. At the cash rate, however, a number of shares could still be obtained. In other stocks very little of interest has transpired. Docks were brought on the tapis, but beyond a few transfers at |--58 per cent, premium for the end of the month, nothing worth mentioning has been done. For cash there are sellers at 571. China Sugars continue in the same unsatisfactory condition. | Nominally the rate is 137, with sellers, but we doubt if a much lower quotation would lead to legitimate business. Several time transactions are said to have been fixed for the end of February at a low figure;

4 o'clock p.m. The only noteworthy business reported this afternoon has been in connection with China Sugars, and the transactions are certainly of an unusual description. Sales have been fixed at 137 for the end of the year, and also at 136 for the end of March. We will not attempt to explain this seeming anomaly. For cash the stock is decidedlyweak at 136, in fact, there appear to be no cash buyers in the market. Yangtsze Insurance scrip is now offered at taels 1000 without leading to business. Other stocks require no special mention.

but as we have been unable to verify the

alleged transactions we withhold the re-

ported details. Luzons have been in-

quired after, but nothing has been settled.

Annexed quotations speak for themselves.

Hongkong and Shanghai Bank- Hongkong and Shanghai Bank—New Issue 190 per cent. premium, sales. Union Insurance Society of Canton-\$620 per

share, sellers, China Traders' Insurance Company-\$73 per share, sellers. North China Insurance-Tls. 1,400 per share. Canton Insurance Company, Limited-\$115 per

Yangisze insurance Association Tis 1000 per Mureschul, Jerein, Van Woberghe, and Belingue, share, sellers.

Per Douglas, str., for poochow.—Mr. C. Chinese Insurance Company—\$200 per share, Forster.

On Tai Insurance Company, Limited—Tis. 130 Hongkong Fire Insurance Company-\$3574 per share, buyers, China Fire Insurance Company-\$370 per share,

Hongkong and Whampoa Dock Company-571 per cent. premium, sellers. Hongkong, Canton, and Macao Steamboat Co. -\$51 per share, premium, buyers. China and Manila Steam Ship Company—110

Hongkong Gas Company—\$80 per share. Hongkong Hotel Company-\$150 per share, Indo-China Steam Navigation Company, Limited—20 per cent. dis.

China Sugar Refining Company, Limited-\$136 per share, sellers. China Sugar Refining Company (Debentures)—2

per cent. premium. Luzon Sugar Refining Company, Limited-\$86

Hongkong Ice Company-\$155 per share, Hongkong and China Bakery Company, Limited -\$80 per share, buyers.

Chinese Imperial Loan of 1878-11 per cent. prem.

Chinese Imperial Loan of 1881-par.

	EXCHANGE.	
On	LONDON Bank, T. T.	3/71
٠.	Bank Bills, on demand	3/8
,	Bank Bills, at 30 days' sight	
٠.	Bank Bills, at 4 months' sight	
•	Credits, at 4 months' sight	3/84
1	Documentary Hills, at 4 months	,
;	sight	
ON	PARIS.—	
	, Hank Bills, on demand	4.6 2
	Credits, at 4 months' sight BOMBAY.—Bank, T.T	4.71.
ÓΝ	ROMBAY Bank T.T	226
.⊖n.	CALCUTTA-Bank, T.T.	
O.N	On Demand	— —
ÓN	SHANGHAL—	
		861
— ı·	Bank, sight	
	Private, 30 days'sight	••••731
		•
	OPIUM MARKET.—THIS	י אמי

NEW MALWAper picul, \$535 (Allowance, Taels 56.) OLD MALWAper picul, \$585 (Allowance, Taels 8.) NEW PATNA, high touch (without choice) per chest\$565 NEW PATNA, high touch (first choice) per chest..... \$5671 NEW PATNA, high touch (bottom) per chest \$570 NEW PATNA, high touch (second choice) NEW PATNA, low touch (first choice) per NEW PATNA, low touch (bottom) per chest \$5671 NEW PATNA, low touch (second choice) per chest \$560 OLD PATNA, per chest \$592 NEW BENARES, high touch (without choice) per chest \$55B\$ NEW BENARES, high touch (bottom) per chest...... \$562} NEW PERSIAN (best quality) perpicul, \$485 @ \$525 OLD PERSIAN (best quality) perpicul, \$375 @ \$400 OLD PERSIAN (second quality) per

HONGKONG TEMPERATURE.

picul,\$265 @ \$352

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(FROM	Messas.	PALCON	ER & Co.	'a Registi	en),
		YESTERD.			4,74
arometer	—1 P.M		****		. 30 07
hermom	101 1 P.M				73
bermome	ter—1 7.1	Wet ball	23, ********** Indiana		. 81
hermom	147 N.M	. Wat ball)		u-64
		To-04		• 6	

Dermometer--t P.M. Thermometer-9 A.K. (Wet bulb) average of their signification. Rain.—The hours of rain for the previous as hours (noon) are registered from a to as the quantity of water fallow indicated in inches, each and Thermometer-s F.M. (Wet bulb) Thermometer-Maximum

Shipping.

Fu-vew, Chinese steamer, 920, Croad, 20th Nov.,
—Canton 19th November, General.—C. M. S. N. Co.

CHINKIANG, British steamer, 787, Herrmann, 20th Nov., -Canton 19th Nov., General. Siemssen & Co. DIAMANTE, British steamer, 514, R. F. Cullen, 20th November,—Manila 17th Nov., General.—Russell & Co.

AMOY, British steamer, 814, Wm. Potts, 20th Nov.,-Shanghai 17th November, General. -Siemssen & Co.

CHAMPION, British corvette, Captain A. T. Powlett, 20th Nov., -Singapore 6th November. NAMOA, British steamer, 862, Geo. Westoby, 20th Nov.,-Foochow 16th Nov., Amoy 18th, and Swatow 19th, General.-D. Lapraik & Co.

CLEARANCES AT THE HARBOUR OFFICE. Albay, British steamer, for Swatow, &c. -Duburg, German steamer, for Swatow, &c.

DEPARTURES. November 20, Don Juan, Spanish steamer, for November 20, Douglas, British steamer, for

Swatow, &c. November 20, Greyhound, British steamer, for Hoihow, &c. November 20, Radnorshire, British steamer, for

November 20, Duburg, German str., for Swa-November 20, Amoy, British str., for Canton.

PASSENGERS-ARRIVED.

and Marseilles.

Per Diamante, str., from Manila.-Messrs. Martin, Ashburnes, Curtis, and Zeity, and 264 Per Amoy, str., from Shanghai.-Mr. Baker,

and 73 Chinese. Per Namoa, str., from Foochow, &c.-Mr. E. G. dos Remedios and Professor Mount, and 108

Per Peiho, str., from Hongkong .- 7 Chinese, for Saigon. For Singapore.-Mr. and Mrs. A E. England, Messrs. A. Rodrigues and assistant, G. E. Noble and servant. For Colombo .--Messrs. Percy Hargreaves and W. Hynes. For Port Said .- Mr. and Mrs. Dollysheff and 2 children. For Marseilles.-Messrs. H. Gritton, Sullivan, Hams, C. Nielsen, Mathew, Wynall and L. Rickertsen., From Shanghai .-- Mr. E. D. Benjamin and son, for Port Said. For Marseilles.-Messrs. A. G. Wood, W. Mendel, P. Genin, and R. Lebedeff.

Per Sindh, str., from Hongkong.-Messrs. Pére Thinselin and J. J. Buchheister, for Shanghai, From Marseilles .- Mr. and Mrs. Bradfield, Mr. and Mrs. Brown, 3 children, and servant, Mr. and Mrs. Herring, Mr. and Mrs. Geret Galles, Miss Limbrick, Messrs. Truman, Loitevin, Favre,

The British steamship Didmante reports left Manila on the 17th instant. Had light N.E. wind and fine weather until midday of the 18th, then had strong gale from the N.E. with mountainous sea and dull overcast weather, which lasted until within 60 miles of this coast; thence to port had moderate monsoon and cloudy wea-

The British steamship Amov reports left Shanghai on the 17th instant. Had strong Northerly breeze with rain and heavy sea to Chapel Island; thence to port had fine weather. The British steamship Namoa reports left Foochow on the 16th instant, Amoy on the 18th, and Swatow on the 19th. Experienced fresh and moderate monsoon with fine weather to Swatow. From thence to port had moderate monsoon with overcast and dull weather. Passed the steamship Taku in River Min, bound to Foochow. In Amoy the steamship China, Phra Chula Chom Klao, Compta, and French frigate Tourville.... In Swatow the steamships Hoihow, Hwai-yuen, and Kwangtung.

November— 9, Chi-yuen, Chinese steamer, from Swatow. -9, Hwai-yuen, Chinese str., from Swatow. 9. Diamante, British str., from Hongkong. 9, Albay, British steamer, from Hongkong.

9, Cheang H. Kian, Brit. str., from Singapore. 10, Douglas, British str., from Hongkong. 10, Seewo, British steamer, from Shanghai. 10, Minna, British bark, from Nagasaki. 10, Bellerophon, British str., from Hongkong.

to, Chin-hai, Chinese gunboat, from a cruise. 12, Argos, British brig, from Newchwang. 12, Francisca, Ger. bark, from Newchwang. 12, Velox, Dutch bark, from Kobe. 12, G. H. Wappaus, British bark, from Kobe.

12, Fokien, British steamer, from Hongkong. 12, Tourville, French frigate, from Japan. -13.-Namoa, British steamer, from Hongkong. November— DEPARTURES. 8, Brunette, British bark, for Singapore.

8, Keelung, British steamer, for Shanghal. 9, Strathmore, British str., for Hongkong. o. Albay, British steamer, for Tamsul. 9, Hwai-yuen, Chinese str., for Shanghal,

9. Diamante, British steamer, for Manila. 10, Douglas, British steamer, for Foochow. 10, Bellerophon, British str., for Shanghai.

11, Annie, German bark, for Shanghai. 11, Printemps, French bark, for Singapore. 12, Seewo, British steamer, for Swatow. 13, Chi-yuen, Chinese str., for Singapore.

CHINA COAST METEOROLOGICAL

REGISTER.

+ 4 13	15 V	AT'A	IBL	LUXU	tota.			
ROMETKE,	Hora-		Aun.		SHANG- HAL		Mayila,	
ERMONK. 'ER, &c.	Previous day at a P. W.	Co dage at	Previous	On date at	day at 4 P. K.	On date at	Arrioga day at 4 9. K.	On date of
otleran ma	10.07	30.11	to all	30.03	30 37	30.30	30 00	30.00
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Harometer, level of the sea in Inches, tens and hundreds.—Thermometer, in Fahrenhelt degrees and tens kept in the open air in a shaded situation.—Direction of Wind, is registered every two points, N., N.N.E., N.E., acc.—Force of Wind, o caim. z to z light breeze. z to z moderate. z to z fresh. z to h strong. E to 10 heavy. to to 12 violent.—State of Weather, B. Clear blue sky, C. Cloudy. D. Drizzly. F. Fog. G. Foggy. H. Hail, L. Lightning. M. Misty. O. Overcast. P. Passing showers. Q. Squally. R. Rainy. S. Snow. T. Thunder U. Bed, threatening V. Visibility. HV. Storm Z. Caim. The etters are repeated to indicate any increase over the mean average of their signification. Rain.—The bown of rain for

SHIPPING IN HONGKONG.

STEAMERS.

ALBAY, British steamer, 366, F. D. Goddard, 18th Nov. - Taiwanico 15th Nov., Amoy 16th, and Swatow 17th, General:-D. La-

praik & Co. COPTIC, British steamer, 2,788, Kidley, 9th Nov., -San Francisco 11th October, and Yokohama and November; Mails and General .--O. & O. S. S. Co.

Eury, Spanish steamer, 410, Rementeria, 30th June,-Manila 27th June, General.-Remedios & Co.-Kowloon Dock. FAME, British steamer, 117, A. Stopani.—Hong-

kong and Whampoa Dock Co. FOOKSANG, British steamer, 990, "Hogg, 19th November,-Shanghai 16th Nov., General. -Jardine, Matheson & Co.

GORDON CASTLE, British steamer, 1,320, W. Waring, 10th November,—Saigon 7th Nov., Rice and Paddy.—Gibb, Livingston & Co. Polyhymnia, German steamer, 1,060, Bohme, 18th November,—Swatow 17th Nov., Gene-. ral.—Siemssen & Co.

Kiang-ping, Chinese steamer, 360, Holmes .-LUSITANIA, German steamer, 788, C. P. Nickelsen, 13th November,—Swatow 12th Nov.,

General.-Captain. MASSALIA, German steamer, 1,262, G. Petersen, 19th Nov.,-Hamburg, 1st October, Port Said 17th, Sucz 19th, Penang 8th Nov., and Singapore 11th, General.—Siemssen & Co. OCEAN, British steamer, 1,039, R. R. Brown

12th November,—Newcastle, N.S.W., 9th Sept., and Melbourne 29th, Coal.—Adamson, Bell & Co.—Cosmopolitan Dock. November 20, Peiho, French steamer, for Saigon RAJANATTIANUHAR, British steamer, 793, W. N. Hunter, 15th Nov.,-Bangkok 6th Nov., Rice and General.—Yuen Fat Hong.

ROMULUS, Spanish steamer, 531, L. Fremoya, 27th October,-Manila 24th October, Ballast.—Dunn, Melbye& Co.—Kowloon Dock. SALTEE, French steamer, 223, V. de Aranguren, 18th Nov.,-Haiphong 16th Nov., General.

-A. R. Marty. SRA GULL, American steamer, 48, Hayden, Nov. 24th.—China Traders' Insurance Co. SELEMBRIA, British steamer, 1,992, Fowler, 16th --November,--Amoy-15th-November,-Gene-

ral.—Russell & Co. THALES, British steamer, 888, Pocock, 17th Nov., -Sandakan 11th Nov., General.-D. La-

praik & Co. FANNADICE, British steamer, 1,408, S. G. Green, 18th Nov.,-Foochow 16th Nov., General.-Gibb, Livingston & Co. TROMP, Dutch steamer, 137, A. S. Roe, 11t

October,-Celebes 27th September, Victoria VENICE, British steamer, 1,271, Drake, 19th Nov.,—Haiphong 16th Nov., Ballast and Timber.—Russell & Co. ORTIGERN, British steamer, 908, J. Brown

28th October,-Calcutta, and Singapore 20th October, General.—Ah Yon. ZAMBESI, British steamer, 1,540, J. H. Moule 12th Nov.,-Yokohama 3rd Nov., Mails and General .- P. & O. S. N. Co.

SAILING VESSELS.

ASTERIA, British brig, 211, Samuel Cox, 16th September,-Normanton (North Queensland) 18th Sept., Ballast.-Captain. BONITO, German bark, 524, H. Haars, 18th Nov.,-Newchwang 9th Nov., Beans.-Wieler & Co.

BOTHWELL CASTLE, British bark, 592, James Romney, 26th October,-Newchwang 12th October, Beans,-Chune Cheong Hong.

CARL RITTER, German bark, 595, C. Mahl, 19th Nov.,-Chefoo 12th November, Beans and General.—Siemssen & Co. COMET, German ship, 1,083, Siegener, and Nov., -Cardiff 23rd June, Coals. - Captain.

FRANCISCA, German bark, 368, H. R. Gontard, 15th November,-Newchwang, and Amoy 13th Nov., Beans.-Wieler & Co. GESINE BRONS, German bark, 400, Laarmann,

14th November,-Swatow 10th Nov., Ballast.- Wieler & Co. HINDOO, German bark, 541, J. C. Matthiesen, 12th November,-Newchwang 29th Oct.,

Beans.—Wieler & Co. HAYDN BROWN, American bark, 822, C. H Hevener, 15th Oct.,-Newcastle, N.S.W.,

1st August, Coals,-Russell & Co. A. BORLAND, American bark, 635, Y. A. Kent, 8th September,-Newcastle 6th July,

Coal.--Russell & Co. LILLY GRACE, Hawaian bark, 542, Samuel R.

Hughes, 13th Nov.;-San Francisco 6th Sept., Flour.—Russell & Co. MOUNT LEBANON, British bark, 530, Chas. H. Nelson, 12th Oct.,—Whampon 11th Oct.,

-Rozario & Co.-Repairing at Cosmopolitan Dock. NARDOO, British bark, 379, J. F. Morrison, 29th October, -Newchwang 16th October, Beans.

-Siemssen & Co. N. GIBSON, British bark, 704, F. C. Bailey, 3rd -November,-Newcastle, N.S.W., 6th Sept., Coal.—Borneo Co., Limited.

Oneida, American ship, 1,130, Carver, 27th October,—Newcastle, N.S.W., 28th August, Coal.—Russell & Co.—Kowloon Dock

OTTO, German ship, 1,205, Fortmann, 31st Oct., -Shanghai 26th October, Ballast.-Russell & Co,-Aberdeen Dock.

SACHEM, American ship, 1,380, Small, 4th Nov., -Cardiff oth June, Coal -O. & O. S. S. Co. SPARTAN, American schooner, 85. Ch. Vincent, 26th July,-from Chungchow.-W. H. Ray. S. S. RIDGWAY, Amer. bark, 833, H. S. Townsend, 12th Sept.,-Bangkok 25th August,

General.—Chinese. THREE BROTHERS, British bark, 366, Kahlcke, 1st Sept.,-Quinhon 25th August, General: -Ee Tye Hong.

THEODOR RUGER, German ship, 1,630, T. C. Meyer, 15th Nov.,-New York 21st June, Kerosine Oil.-Order.

TWILIGHT, American ship, 1,265, W. C. Warland, 8th June,-Newcastle, N.S.W., 14th April, Cosl.—Adamson, Bell & Co. WILDWOOD, American bark, 1,099, Chas. P. Sawyer, 23rd Sept.,—Nagasaki 14th Sept., Coal.-M. B. M. S. S. Co.

WM. MANSON, British bark, 366, H. Kindsed, 1st October,-Newchwang 18th September, Beans.-Russell & Co. ZOUAVE, American ship, 1,202, Robert C. Leper, 3rd August,-Cardiff 4th April, Coals.-P.

& O. S. N. Co,-Comopolitan Dock.

Fu-shun, British steamer, 1,503, M. C. M. An. drews, 18th Nov.,-Shanghai 15th Nov., General.-C. M. S. N. Co. LEE-YUEN, Chinese steamer, 734, P. Barfoot, 18th November, - Chefoo 12th Nov., General.-C. M. S. N. Co.

OMEGA, British bark, 480, James Morrison, 15th November Newchwang 10th Nov., Beans, -Ed. Schellhass & Co. RAMIER, French brig, 280, Savary, 16th Nov.,-Newchwang and November, Beans, Car-

HER BRITANNIO MAJESTY'S SHIPS IN THE CHINA SQUADRON.

Albatross, screw sloop, 4 guns, Commander Chas. Hicks, Nagayaki. dacious, double-screw-iron frigate, Captain-R. E. Tracey, Nagasaki. Champion, corvette, 14 guns, Captain A. T. Powlett, Hongkong, Cleopatra, corvette, 14 guns, Captain H. N. Hip-

pisley, Hongkong. Cockchafer, gunboat, 4 guns, Commander R. Groome, Foochow. Curacoa, corvette, 14 guns, Captain Anstruther, Daring, composite sloop, 4 guns, Commander F.
J. J. Eliott, Hongkong.

Esk, double-screw gunboat, 3 guns, In reserve, Espoir, gunboat, 4 guns, Commander Gamble, Flying-Fish, sloop, 4 guns, Lieut.-Commander

Hoskyn, Hongkong. Fly, double-screw gun-vessel, 4 guns, Commander J. Hope, Singapore. Foxhound, gunboat, 4 guns, Lieutz-Commander McQuhae, Chinkiang. Kestrel, double-screw gun-vessel, 4 guns, Com-

mander E. Hotham, Shanghai.

Linnet, British gunboat, 5 guns, Commander G. Jones, Canton. Magpie, surveying vessel, 4 guns, Lieut.-Com. Hon. F. Vereker, Sunda Straits. Midge, double-screw gun-vessel, E. Hotham, in reserve, Hongkong. Pegasus, sloop, 6 guns, Commander Bickford,

Singapore. Sapphire, corvette, 9 guns, Commander John R T. Fullerton, Korea. Swift, double-screw gun-vessel, 5 guns, Comman-

der W. Collins, Pakhoi. Tweed, double-screw gunboat, 3 guns, in reserve, Hongkong. Victor Emmanuel, receiving ship, 20 guns, Commodore Cuming, Hongkong. Vigilant, paddle despatch-vessel, 2 guns, Com-

mander Maxwell, Yokohama. Wivern, turret-ship, 4 guns, in reserve, Hong-Zephyr, gunboat, 4 guns, Lieutenant-Commander Pollard, Hongkong.

FOREIGN MEN-OF-WAR ON THE CHINA STATION.

Abreck, Russian gunboat, 7 guns, Captain Schanz, Chefoo. Cher. French gunboat, Commander Lafon, Hongkong.

Duke of Edinburgh, Russian ironclad, Captain de Giers, Singapore. Enterprise, American corvette, Commander A. S Baker, Shanghai. Ermak, Russian transport, Captain Koltchau,

Essex, American gun-vessel, 6 guns, Captain McCormack, Nagasaki. Gornostai, Russian gunbont, 7 guns, Commander Stark, Vladivostock. <u> Hamelin, French cruiser, C</u>ommander H. Rous-

tan, Haiphong. Iltis, German gunboat, 8 guns, Commander Klausa, Hongkong. Juniata, American corvette, Commander P. F. Harrington, Canton. Kersaint, French corvette, Commander Beaumont, Hongkong. Leipzig, German corvette, 16 guns, Captain Her-

Legaspi, Spanish transport, Commander Valenti, Lutin, French gunboat, 4 guns, Commander Rouvier, Canton. Monocacy, American gunboat, 6'guns, Comman-

der C. S. Cotton, Nagasaki. Morge, Russian gunboat, 7 guns, Commander Moltsoff, Nagasaki. Naesdnik, Russian corvette, Captain Kalagerass, Shanghai.

Nerpa, Russian gunboat, 7 guns, Commander Valrondt, Vladivostock. Opritchnik, Russian cruiser, Commander B. Ivashentzoff, en route Vladivostock. Palos, American gunboat, 6 guns, Lieutenant,

Commander Green, Taiwan. -Pensacola, American frigate, Captain-H.-Esben,-Richmond, American frigate, 14 guns, Captain Skerrett, Yokohama.

Skobeleff, Russian corvette, Captain Blanodareff, Sobol, Russian gunboat, 7 guns, Commander Boyle, Nagasaki. Stein, German man-of-war, Commander Nostitz,

en route Singapore. Stosch, German corvette, 19 guns, Captain Buchholtz, Hongkong. Tamega, Portuguese gunboat, Commander da Costa Cabral, Macao.

Tongous, Russian gunboat, Commander Heck. Tourville, French frigate, 27 guns, Captain Bose, Triomphante, French corvette, 17 guns, Captain

Victorieuse, French frigate, 14 guns, Captain ___de la Batie,—Hongkong. Villars, French corvette, 15 guns, Captain M. Dewatre, Shanghai. Volta, French corvette, Captain Fournier.

Vostock, Russian gunboat, 4 guns, Commander Molchonsky, Vladivostock. Wolf, German gunboat, 4 guns, Commander von Raven, Shanghai.

CANTON GUNBOAT SQUADRON

An-lan, Viceroy's gunboat, 7 guns, Lin Kuo Chee-hing, Revenue cruiser, 2 guns, Chinese Capiain. Canton. Chen-to, Viceroy's gunboat, 7 guns, J. Stewart,

Chén-jui, Revenue cruiser, 3 guns, Chinese, Ching-on, Revenue cruiser, 2 guns, Chung Wing Ching-tsing, Viceroy's gunboat, 4 guns, F. Bes-Chop-chung, Revenue cruiser,-Li Tack Ming,

Chop-sai, Viceroy's gunboat, Chang, on a cruise, Hai-ch'ang-ching, Revenue cruiser, 3 guns, Will ___Jui Ch'ang, Hongkong. Hoi-tung-hung, Viceroy's gunboat, Leung Yiu-Ting, Canton. Hun-shan, Viceroy's gunboat, 2 guns, H. J. Fannch,

Li-she, Revenue cruiser, 3 guns, Chinese, Canton. Peng-chao-hal, Revenue cruiser, 4 guns, Chow Shoi, Hongkong, Quang-on, Viceroy's gunboat, 4 guns, Lie Ping Ne. Hongkong. Shen-chi, Revenue cruiser, 5 guns, Sau Tsung Sui-tsing, Viceroy's gunboat, 4 guns, J. B.

Murray, Hai Ling Shan. Tching-on, Viceroy's gunboat, 2 guns, Chinese ... Admiral, Bogue Forts. Tching-po, Viceroy's gunboat, 3 guns, Ching, Bogue Forts. Tchun-tung, Revenue cruiser, 2 guns, Chun Ti Hu. West Coast. Tsing-po, Viceroy's gunbout, 6 guns, Chinese

Captain, Canton. Yi-hu. Viceroy's gunboat, 2 guns, Chinese, Yu-min, Viceroy's gunboat, 3 guns, J. Yeats, Post Office. Intimations.

A MAIL WILL CLOSE

day, the 20th instant, at 5 P.M.

stant, at 3.30 P.M.

instant, at 4.30 P.M.

at 3.30 P.M.

23rd instant, at 2.30 P.M.

sedes all previous editions.

Australasian Colonies.

the Mails, &c.

Gibraltar.

the Mails, &c.

-10-cents-until_

open out of office hours.

7. A.M., Post Office opens,

of to cents until.

time of departure.

cents (one penny).

Officers named above.

don about every ten days.... :

even with the ends open.

must be stated in full.

prepaid with Imperial Stamps.

morrow, the 21st instant, at 8.30 A.M.

morrow, the 21st instant, at 4.30 P.M.

For Amoy and Taiwanfoo.—Per Albay, to-

For Hothow and Haiphong. -Per Sallee, to-

For Amoy and Manila.—Per Diamante, to-

For Por Darwin, Thursday Island, Cooktown,

For Shanghai.-Per Fooksang, on Friday, the

For Singapore and London.—Per Polyhymnia,

on Saturday, the 24th instant, at 3.30 P.M.
For Nagasaki, Hiogo, and Yokohama.—Per

Khiva, on Friday, the 30th instant, at 11.30 A.M. For Port Darwin, Thursday Island, Cooktown,

Townsville, Brisbane, Sydney, Melbourne, Adelaide, &c.—Per Suez, on Tuesday, the 4th Dec.,

printed in the Hongkong Directory and Hong

List for the Far East for 1883, which super

MAILS BY THE BRITISH PACKET.

The British Contract Packet "VERONA" w

be despatched on TUESDAY, the 27th instant,

with Mails for the United Kingdom, Europe and

The usual hours will be observed in closing

MAILS BY THE FRENCH PACKET.

The French Contract Packet "IRAOUADDY," will

be despatched on Tuesday, the 4th proximo,

with Mails for the United Kingdom, Europe,

and places beyond, vid Naples; to Saigon,

Straits Settlements, Batavia, Burmah, Ceylon,

the Australasian Colonies, Pondichéry, Madras,

Calcutta, Aden, Mauritius, Egypt, Malta, and

The usual hours will be observed in closing

Hours for Closing the Contract Mails.

The following hours are observed in closing

DAY OF DEPARTURE.

THE ENGLISH MAIL

Mails, &c., by the British Contract Packet :--

of all printed matter and patterns ceases.

3.00 P.M.—Mails closed, except for Late Letters.

3.30 P.M .-- when the Post Office closes entirely.

THE FRENCH MAIL.—DAY BEFORE DEPARTURE

5 P.M., Money Order Office closes. Post Office

DAY OF DEPARTURE.

10 A.M., Registry of Letters ceases. Posting of

11.10 A.M., Letters may be posted with Late Fee

11.30 A.M., when the Post Office closes entirely.

11.40 A.M., Late Letters may be posted on board

the packet with Late Fee of 10 Cents until

SOLDIERS AND SAILORS LETTERS.

commissioned. Officers * Bandmasters, Army

Schoolmasters (not Superintending or First Class)

Writers or Schoolmistresses may send half-ounce

letters to the United Kingdom by mail at the

rate of four cents (two-pence) each, which 'may

be prepaid either in Imperial or in Hongkong

Stamps. By private steamer the postage is two

2.—The same privileges apply to letters ad-

3.—Private steamers leave Hongkong for Lon-

4.—The letters must not exceed half an ounce.

No handkerchiefs, jewellery, &c., can be sent,

5.-If from a Soldier or Sailor his class and

description, with name of regiment, ship, &c.,

LETTER BOXES.

Office not scaled, that is to say, the box is fastened

with scaling wax, but there is no impression of a

necessity of carefully sealing such boxes with

some recognisable seal, and of sending a chit-

book or receipt with them. The omission of the

latter precaution leaves a doubt as to whether

the contents of the box ever reached the Post

Office : the omission of the former, as to whether

part of them might not have been abstracted for

RATES OF POSTAGE

Letters, per i os. Wienermannian and Cents.

Newspapers & Prices Current, each 2 Cents.

Commercial papers signify such papers as, though written by hand, do not bear the charge-

ter of an actual or personal correspondence, such

as invoices, deeds, copied music, ac. The charge

is the same as for Books, but all packets of and

LEITERS FOR THE UNITED STATES BY SAILING

When it is desired to forward letters to the

United States by a sailing ship which is not noti-

fied as carrying a mail, it is only necessary to post the letters in the ordinary way, marked with the name of the ship, and prepaid to cents per half ounce as usual. The Post Office then

undertakes the duty of obtaining notice of depar-

least one day before the date fixed for sailing.

TEA MUSTERS.

Post in Tins are requested to have them made

flat or square instead of round, as it is impossible

flat tins, which are not so liable as round ones to

be bulged in 4 by 3 by 14 inches is suggested

Persons who send Musters of Tea through the

under 4 or weight are charged 5 Cents.

Do. with return neceipty.... Is Cents.

👉 3 Cents.

the sake of the Postage Stamps. a

Post Cards, each

Papers, per 2 oz.

Books, Patterns, and Commercial

The attention of boxholders is called to the

Many boxes of letters are received at the Post

dressed to the Privates and Non-commissioned

1.—Privates in H.M. Army or Navy. Non-

all printed matter and patterns ceases.

11 A.M., Mail closes, except for Late Letters.

Noon. -- Money Order Office closes.

Townsville, Brisbane, Sydney, Melbourne, &c., &c.—Per Tannadice, on Thursday, the 22nd in-

IMPORTANT INTIMATION.

ILL BEREADY

JANUARY 1st.

[PUBLISHED BY AUTHORITY.]

For Salgon.—Per Ocean, on Friday, the 23rd | THE HONGKONG—DIRECTORY AND HONG LIST FOR THE FAR FAST. A DIRECTORY FOR CHINA, JAPAN, NORTH BORNEO, 'AND THE PHILIPPINES, FOR THE YEAR 1884.

PRICE THREE DOLLARS.

The above work will be published at the Office The Postal Guide published in 1870 being now somewhat out of date, a revised issue is of this Paper, and will contain a Directory for the Ports in the large portion of Asia comprised between Penang, in the Straits Settlements, and the Northern Chinese Ports, including Wladiwostock, Formosa, the Treaty Ports of China and Japan, the Philippine Islands, British North Borneo, the British Colony of Hongkong, and the Portuguese Colony of Macao. The work will also contain the countries beyond, via Brindisi; to the Straits Settlements, Batavia, Burmah, Ceylon, India, Principal Treaties between European countries Aden, Egypt, Malta, and Gibraltar.

N.B.—This Packet carries no mails for the and the United States and the countries East of the Straits, including the New Treaties between

> THE KOREAN TREATY; together with conditions of Trade, and the Port, Customs, Consular, and Harbour Regulations for the Ports of China and Japan; also descriptions of the various Ports, with the latest Trade Statistics taken from the Reports of the Imperial Maritime Customs and other reliable sources.

RUSSIA AND CHINA,

BRAZIL AND CHINA.

The various Governments and Municipal Corporations have been applied to for information, and all Public Bodies and Companies, Bankers, Merchants, Consuls, Professional and other Residents, will supply the necessary matter, and to ensure correctness, upon forms sent for that purpose. .. The Naval and Military portion will be 2.00 P.M.—Registry of Letters ceases. Posting taken from the latest published official lists and revised at Head-quarters; in fact, no pains will be spared to make "THE HONGKONG. 3.10 P.M.-Letters may be posted with late fee of DIRECTORY AND HONG LIST FOR THE FAR EAST " a handy and perfectly reliable book of 3.40 P.M.—Late Letters may be posted on board reference for all classes. the packet with late fee of to cents until time

In addition to the information enumerated above "THE HONGKONG DIRECTORY AND HONG LIST FOR THE FAR EAST." for 1884 closes, except the night box, which is always will contain a complete

INDEX TO THE ORDINANCES OF HONGKONG; A SPECIAL LIST OF FOREIGNERS employed in Steamers making short voyages

from Hongkong p THE PRIVATE RESIDENCES the Principal Government Officials, the Leading Merchants, the Foreign Consuls, Professional Men, Justices of

the Peace, &c. Ladies Directory for Hongkong

A Mass of interesting information on various subjects, culled from the most trusthworthy

A SPECIAL FEATURE IN THIS PUBLICATION WILL BE A CHAPTER ON SPORT.

dealing with almost every branch of sport including RACING, CRICKET, ATHLETICS, AQUATICS, &c., &c., &c.

The WINNERS of all IMPORTANT RACES description must be stated in full on the letter, the cover of which must be signed by the Comat HONGKONG, SHANGHAI, FOOCHOW, manding Officer, with name of regiment, ship, &c., and AMOY, with times, and other interesting in full. If to a Soldier or Sailor, his class and particulars, carefully compiled from the most reliable sources will make "THE HONGKONG . J.—Soldiers and Sailors have no privileges DIRECTORY AND HONG LIST FOR THE FAR with regard to books or papers, nor can these be EAST," a vade mecum for all classes of

> "THE HONGKONG DIRECTORY AND HONG LIST YOR THE FAR EAST " for 1884 will be Printed on a superior quality of Paper with a NEW FOUNT of TYPE, specially ordered for the work, from THE PATENT TYPE FOUNDING COMPANY, Red Lion Square Holborn, London, and will be bound in a fashion far superior to any work of the kind ever bubished in the FAR EAST

> "THE HONGKONG DIRECTORY AND HONG LIST FOR THE PAR EAST! will in order that it may circulate extensively outside this Colony, ba published at a POPULAR PRICE, and can be ordered at This Office to THREE DOLLARS,

> There is not space in the compass of an Ordinary Advertisement to detail all the information introduced into the work, but it may be fairly asserted that no such Directory has ever been Monthead cities in Problemia of why arece bear of the East, at such a low price

"THE HONGKONG DIRECTORY AND HONG LIST FOR THE FAR EAST OFFICE Special Advantages as an Advertising Medium. It will have an extensive circulation in all Ports between Singapore and Newchwang, and the scale of charges has been fixed at an exceptionally ture and despatching the correspondence. It is requested that the letters be posted if possible at low rate. Terms can be learned on application. Suggestions for the improvement of this work

are respectfully solicited. Orders for COPIES, and for ADVERTISE-MENTS may be sent to the Agents at the various to pack round tins securely in the mail bags. It is Ports, or to believed that the tea will travel more salely in THE HONGKONG TELEGRAPH. OFFICE, HONGKONG.

as a good size. The tine should not have sharp | Hongioug, oth October, 1883. PARIS AND PUBLISH BY ROBERT PRASER-SHIFTH, at No. 6. Pappar's Halt, be the Chy of Victoria, Heaghtree

SHANGHAI.

The Chinese Naval Band leaves for Tientsin the 17th inst. We hear that the expenses about \$500 more than the subscription has realized. As these musicians came to Shanghai upon the invitation of the China Merchants' Company, that company will no doubt make up the deficit.

.We understand that probably quite a number of Chinese carpenters and other artizans will find remunerative employment if they wil emigrate to Jenchuan (Chemagao), where any amount of work can be now obtained in the house-building line. Shoemakers, tailors. gardeners, smiths, majoos, mechanics of all kinds, and other Chinese labourers are also

We hear there has been great fun going on recently in Chemulpo, or rather Jenchuan, as the new port of the Korean capital is called, although the city of Jenchuan is several miles inland, while Chemulpo actually is the port. We heart ily congratulate His Excellency P. von Mollendors on making such a successful, wise choice when he selected that particular spot for a new Treaty Port.

It was but a few months ago that the old Imperial Commissioner at the Foochow Arsenal was replaced by a very able official, Chang Meng Yuan. It was then expected, from some of his memorials, that a great many desirable reforms would take effect under his regime. But now, we hear, that another change has taken place. Chang Meng Yuan goes to Canton as the Provincial Treasurer there and an official Ho Tzu Wo, formerly Minister to Japan, is appointed in his place. The latter is expected to come down from the North before the close of the river, when a gunboat just arrived from Foochow, will take him to that place .- Mercury.

THE NEW STEAMER COMPANY IN JAPAN,

Through the kindness of the Agent of the Uion Steam Navigation Company. (Ciyodo Unyu Kwaisha), the Japan Mail is enabled to place before its readers the following list of steamers which have been built, or ato now in process of contruction, for the company, on the Clyde and Tyne, by Messrs. Napier, Shanks and Bell, Sir William Armstrong, Mitchell & Co., and other eminent firms :--

DEAD WEIGHT NAME. CARRYING CAPACITY DESCRIPTION.

Ise Maru 1,250	Iron awning deck.
Owari Maru 1,150	Iron spar deck.
Totomi Maru 2,500	Iron spar deck.
Suruga Maru 700	Iron awning deck.
Satsuma Maru 1,970-	-Steel, spar deck.
Nagato Maru, 1,970	Steel spar deck.
Sagam Maru 2,300	Iron spar deck.
Higo Maru 1,400	Steel spar deck.
Kil Maru 1,300	Iron spar deck.
Mutsu Maru 800	Iron awning deck.
Mino Maru 800	Iron awning deck.
Ideumo Maru 700	Iron awning deck.
Harima Maru 700	Iron awning deck.
Yamashiro Maru 1,800	Iron three decks.
Omi Maru 1,800	Iron three decks.
Yetchiu Maru 1,400	Iron.

The above vessels are all specially adapted for the coasting trade of Japan, and are intended to carry passengers as well as cargo, except the Yetchin Maru which is for cargo only.: They are built under Lloyd's special survey and classed Ico Ai. Their cost, laid down in Japan, with very full and complete specifications, spare shafts and other gear, will be £450,000 or something less than £20 per top. The Yamashiro Maru and Omi Maru will have a speed of 13 knots, when laden, and will each carry two large Krupp guns, whili magazine &c. The speed of the Satsuma Mars and Nagato Maru will be twelve knots, laden, and that of the other steamers is guaranteed to knots The contracts for the construction of the ship were concluded in Great Britain by Admiral Ito assisted by Mr. R. Irwin and Captain A. R. Brown. In addition to the above sixteen vessels the company has purchased in Japan the following passenger and cargo steamers of a dead weight carrying capacity of tons 4,150 at a cost of about £82,000:—

Kosuge Maru	1,300 to	ns wooden.
Sukune Maru	800	., iron.
Yechigo Maru	1,500	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Shinia Maru	350	,, wooden.
Iki Maru	200	n n

These five steamers, together with the Isa Maru, Totomi Maru, and Yetchiu Maru, are now running on the coast of Japan. The Owari Maru sailed from Glasgow on October 23rd Further, the Government has chartered to the Company the steamers.

Gembu Maru	******		6	iso t	ons.
Hakodate Maru Kiyoriyo Maru		*****	 3	150 t	ons.

We have thus a grand total of 24 steamers of a dead-weight capacity of 28,065 tons, eleven of which are now running on the coast and the remainder will all arrive before October, 1884; We learn: also that the whole capital of the Company has been subscribed: viz., \$2,600,000 by Government and \$3,423,000 by over five thousand merchanis and others. The Charter of the Company, while prohibiting the acquisition of any steamers not new, asnetioned the taking over 22 sailing vessels (about 7,000 tons) belonging to the Fuhansen Kwaisha and others. When this fine fleet is fairly at work we ought not to hear many more complaints about the in sufficiency of the constwise carrying facilities.

OTHER PEOPLE'S MONEY

AUDITORS' CERTIFICATES TO BALANCE-BURETS .In our issue of July 14th last we devoted some attention to the affairs of the Trading Steamship Company, Limited. In the course of our remarks upon the manner in which the accounts of this Company were drawn up, we made, reference tothe certificate to the balance sheet, to which the auditor of the Company, a chartered accountant of the name of W. L. Hamilton, had put his signature. We then said, concerning this

these certificates can generally be read in benefit to shareholders. two ways. The shareholder-for whose ben-

efit they are intended—pays his money and takes his choice. It is confidently believed by many credulous persons that the very fact of a firm of accountants running over the totals of the balances of a bank, or a trading concern, or a shipping company, once a half year or once a year, and then signifying in the various devious terms which it delights these exponents of arithmetical science to adopt in giving their certificate, proves these totals of necessity to be correct, and that the magic wand of the accountant has been waved, all is serene, and no fraud can be perpetrated. This is quite a fallacy. Accountants for years past have been employed in auditing the affairs of Joint Stock Companies. We do not remember one single instance amongst the hundreds of frauds and misrepresentations which have taken place since the establishment of the act of 1862 which has been detected or laid-bare by the hands of the professional auditor. But,

on the other hand, it has been painfully apparent that in Companies whose accounts have been supposed to have been strictly audited/large defalcations have taken place. We purposely abstain from quoting the names of companies to which we refer. It would be of any irregularity occurring in the books, or of auditors' certificates when, as we contend, it is Messrs. Fearon and Broom did not attempt to the system, not the auditor, who is at fault, investigate the matter. At any rate, these Neither do we remember any striking example gentlemen appear to think their duties began of the power that an auditor can exert for saving and ended with the performance of that a company from- that bourne to which the task which they have recorded as above. generality of them wander—the mazes of the fault under the present system. Accordingly

they do all they can to make their duties as light

as possible. When the end of the year or half-year arrives, and the books of a company have been made up, and the directors and managers are satisfied that this delicate culinary operation has been conducted with a due amount of solemnity, the appointed auditor is sent for. As a rule, this responsible office is the creation of the board, and not the shareholders. If the auditor be, in professional parlance, a small man, he attends himself, and is as keen in his examination of the accounts as he possibly can be: He probably carps at a few insignificant items, but mostly passes lightly over generalities involving the fate of thousands. Vouchers are examined—what they represent he is not supposed to enquire into. If there is any cash in the till, he counts it, securities are looked to; whether they really represent the

full value at which they stand in the balance-sheet is not always ascertained. The time of day is passed between himself and the manager, and after a quiet chop and a glass or two of dry sherry, the balance sheet is passed, and the certificate signed.

-When it is borne-in-mind-what-an-immense amount of work and dealing with detail is neces gary to properly keep the books of a bank or a company which is doing any business at all, it is obvious that the little time which accountants generally devote to an audit is not sufficient to convince them, of its true financial position. The fault does not lie with the accountants. They do as much as they can for the money they receive for their work, and we honestly believe that if a Company pays ten guineas for an audit, they get the equivalent out of the firm of accountants they employ. But at the finish what does an audit amount to? Frauds go on unchecked, directors and managers advance on rotten paper, or produce just the same, and shareholders lose their money, all the while imagining that the account-

ant is a check upon irregularity and insolvency For many years professional auditing was only applied to joint stock trading Companies. Shareholders in banks were formerly contented with the dual auditorial certificate of the manager and a director. The unpleasant circumstances surrounding the suspension of the City of Glasgow Bank changed all that, and now banking accounts are vouched for by professional men. That this circumstance in any way diminishes the risk which shareholders in these concerns run of being deceived by the directors or being robbed by their managers we fail to perceive, for auditing as at present carried on is mechanical, and as a rule, the addendum of an accountant's certificate to the balance-sheet is of

no practical value. We will take as an example the certificate which Messrs. Turquand Youngs and Co., accountants who are not obscure in their profession, appended to the balance-sheet of the Indo-China Steam Navigation Company, Limited. The following is a copy :---

We have examined the above Balance-sheet and Rivenue Account with the books and vouchers kept by the Company in London, and with the Statements received from the General Managers in China, and find them in accordance therewith; and we are of opinion that the Balance-sheet is a full and fair Balance-sheet, properly drawn up so as to exhibit a true and correct view of the state of the Company's affairs.

TURQUAND YOUNGS & Co. London, June 9th, 1881. "Our readers will recollect that in our review of the accounts of the Company, which appeared in Vanity Fair on the 8th and 15th ult., we showed that the depreciation account of this Company had been under-estimated about 11 per cent, and that the directors, whilst account ing for the results of only eleven months' working, had drawn twelve months' salary. Neither one of these two important inaccuracies appears to have struck the auditors. But, as their certificate shows, they saw that the items in the

We will next proceed to quote the certificate given by Messrs. Howard Smith and Slocombe, the suditors of the Union Bank of Birmingham, which was attached to the balance-sheet presouted to the proprietors of this bank at the annual meeting held on the asth of July last :--We have examined the Books and Accounts of the Company, tested by actual enumeration the Amets and Securities in their possession, and certify that the Balance-sheet is in accordance therewith, and that in our opinion it truly sets forth the position of the Company on the post day of June last.

HOWARD ENTRY AND SLOOMSE, Auditors.

balance-sheet tallied with the totals in the books

and we suppose their duties carried them no

July 12th, 1852.

Now as auditors certificates go, this one is properly drawn up so as to exhibit a true and correct view of the comprehensive and good. It sets forth that in state of the Bank's affairs, as shown in the Bank's of the Bank. their opinion the balance sheet clearly shows the true position of the bank, and we should have gathered from this that the auditors, satisfied themselves as to the nature

accepted a very serious responsibility. certificate, that it amounted to a mere | For what do we find? Scarcely is the ink of rift in the lute. The whole of these pleasant mechanical auditing, which had in itself no the accountants signature dry when we read that assertions hinge on the important qualification practical value. In the following week this re- the manager of the Union Bank of Birmingham that they are shown by the books of the bank. mark drew a reply, amongst others, from Messes. has absconded, leaving defalcations to the ex- The last few words, in our opinion, bring the Hairison and Bond, the managers of the Trading | tent of £20,000, which must have extended over | certificate into the same entegory as the preced. | Paris a large Consignment of Perfumery and Ste mahip Company, to the effect that our a long period of time; and that the bank has to ing documents to which we have referred. crit ism of Mr. Hamilton's certificate was be be merged with another local affair in order to Without citing any further cases, of which there inspection, and he is prepared to supply the same. yond fair journalistic comment. Nothing was escape the clutch; of the official liquidator. A are plenty, we think we have sufficiently proved at prices which will compare favorably with those further from our thoughts than to attack the re- Birmingham contemporary, in reporting some our assertion that auditing, as carried on under of any other establishment.

putation of a single individual accountant, who details of this case, said naively, "The the present system, is of no practical value as. The Saloon is cool and airy, being supplied. for all we know is as straight and painstaking means by which the transaction; was carried evidence of the true financial position of a Coman auditor as anyone in the profession. What out was simple enough. The books of the pany. The general expression of auditors certi- greatest luxury of the day. we condemned was the system of anditing as bank were properly kept, but the manager ficates all lends in the same direction, and, The Salcon is open from A.M. till 7 P.M. for at presented on; and we assert that by presented to the directors falso returns as to although the terms may vary in minor details, the reception of those who feel the necessity of

panies to which they apply. Neither do these | the directors we know not. It is evident that certificates in themselves, as a general rule, they were not : and this being the case, if auditpledge the reputation or word of the gentle- ors are unable to detect frauds of this nature, men who give them, that the Companies are their confirmation of the correctness of the acthe misty utterances of the Delphian oracles, ceive pay for duties which are of no earthly

in an apparently flourishing bank only a few good, and of being the means of saving to the days ago, it may be worth while to examine the true worth in plain language of the auditorial certificates which accompany the balance-sheets of a few of the leading London Joint-Stock banks. We have picked them out hapliazard from the last half-yearly reports. One or two will be sufficient for our purpose.

the auditors of the Imperial Bank affixed to the last half-yearly report of that establisment. Here it is:-

We have compared the balances as set forth in this Balance-sheet with the Hooks, and find the same correct.

FREDRICK FRARON, GROROR BROOM, Auditors. Now, in the name of common sense, what does this declaration amount to; This certificate we take it, put into plain English, reads thus:- "We have visited the Imperial Bank; we have seen the insides of the books of that institution, and certify that the balances as brought down therein on the 30th June last are the same as those printed in the balance-sheet." It must be perfectly apparent to the most obtuse that in the remote possibility unfair to specially mark the fallacy of one or two | the assets of the Bank proving hopelessly bad,

We next come to the certificate furnished by Court of Chancery. This is not the auditors' the auditors of the Alliance Bank, which is an-

We have examined the foregoing accounts in detail, with the Books and Fouchers of the Bank, and find them to be correct. Further, we have ascertained by actual enumeration the correctness of the items of Cash and Bills of Exchange in hand, and have inspected the Securities representing the Banks' own investments in Government Stocks, &c., and also those held on account of advances and loans as well as those belonging to Customers, and we find them to be in due necessions with the Books and and we find them to be in due accordance with the Books and

VILLIAM QUILTER (Quilter, Ball, and Co.) Auditors, John Young (Turquand, Youngs) and Co.) This it must be admitted is a very rambling specimen. We find that the auditors admit having examined the accounts with the books, and having satisfied themselves that they are correct. They have also examined certain securities representing the investments of the bank. They further proceed to say that they have examined securities held by the bank on account of advances and loans, and they add they found them in due accordance with the Books and Accounts of the Bank. In the first statement the word "correct" we take it means "agree therewith." This practically amounts to the farce of comparing items in the books with the -published-details-of-the-balance-sheet.---With regard to the securities held against advances we can scarcely think the shareholders should rest entirely satisfied. There is no pledge here from the auditors that the securities in hand equal or exceed the amount of advances which borrowers have obtained upon them. Yet th is one of the most vital questions affecting the stability of a bank. It is an indisputable facthat banks have suffered most of their heavier losses from the circumstance that the securities on which customers have obtained loans proved totally inadequate to realize the amount advanced

auditors of the London and South-Western Bank have thought fit to attach to the balance-sheet of that institution, which reads as follows 1-We have compared the above statements with the Books and Vouchers at the Head Office, and with the Certified Returns from the several Branches, and centify that we found the Cash in hand, and at Bank of England, Bills discounted, Loans, and other ltems, as stated in the Balance-Sheet to be duly in accordance therewith. We have likewise examined the Securities for Cash at Call and Short Notice, as also the Investments of the Bank, standing in the Balance-sheet at £633,603,17.6 and £95,235,7.2,

We will next take the certificate which the

and found the same correct. (Signed) JAMES EDMESTON, JAMES WORLEY (Chartered Accountant) Auditors.

Dated this iith day of July, 1883. This we take to be a rare specimen of auditorial casuistry. In fact, its proper position should be amongst the "Hard Cases" of which it is the pleasure of many readers of this paper to give a solution. We have read it is the English style, in the Hebraic style, and in the Chinese. We do not suppose that Mr Edmeston and Mr. Worley intended to concect a puzzle; but if they did, they have been singu-

larly successful. At the first glance it looks as, if the auditors had done what auditors should-counted the cash, verified the balance at the Bank of England, and inspected the bill-case. But if we un derstand the meaning of the English language the certificate reads thus:- "We have compared the above balance-sheet with the books and vouchers at the head office of the Bank, and with the certified returns from the several branches, and we find it to be duly in accordance therewith. In other words, we have been careful to see that in making a fair copy of the balance sheet from the books of the Company no clerical errors have occurred. The last part of this certificate is somewhat clearer than the foregoing, in this respect. The auditors specifically state that they have examined the securities for cash at call and short notice, and also the investments' of the bank, standing in the balance sheet at £633,000 and £95,000 respectively. "Standing in the balance-sheet at." This is a phrase indefinite in the extreme, and may cover a multitude of sins. What does it really mean? Ar old lady we know holds Honduras Bonds "standing at"—in her mind-eighty, the price she paid for them. All her friends, practically social auditors, tell her that these securities should be valued at what they will fetch—the order. market price. But if the old lady made up her own balance-sheet, we feel sure that she would insist on having her stock as an asset standing. at eighty. The securities for the London and He is prepared to execute Hair-dressing in all its South-Western are doubtless fully worth what | branches, making wigs for theatrical purposes, they stand at in the balance-sheet. But the auditors' certificate is no assurance to this effect. The last auditors' certificate which we shall give at present is that attached to the balancesheet of one of the best banks in the world, the London, Joint Stock Bank, which reads as

WILLIAM CROSSIN (Quilter, Ball & Co.)
JOHN G. GRIPPITHS (Deloitte, Dover, Anditors,
Griffiths & Co.)

In this case the auditors state that they have audited the statement of the liabilities and assets and value of all the assets of the bank. At the of the bank, and they report that in their opinion same time we contend that in signing such a the balance-sheet is full and fair, and properly certificate Messra. Howard Smith and Slocombe drawn up so as to exhibit a full and correct view of the state of the bank's affairs. But there is a and Shatnpooing taken at the following prices:

far the greater number of the certificates which his operations in bills, and also as to his they all agree in the essential point that they a Tonsorial operation and also as to his professional auditors attach to the foot of a bal- account with the bank." Whether the account merely certify that the balance-sheet is correctly RAZORS MOST CARREULLY RESET. ance sheet are in no degree a proof of the ants, who were responsible for the above certifi- copied from the books, sometimes with the ad-

stability of the financial position of the Com- cate were not supposed to be more astute than dition that the auditors have counted the cashand inspected the bill-case and the security-box. Audits under such conditions are a delusion and a snare. In this we are quite sure that the general body of secountants will agree with us. ""The fault does not lie with the profession, this members of which are capable—if their duties were properly defined and understood by the Such a fraud as the above having occurred shareholding community—of exercising great public millions per annum. But as long as the accounts are left out of consideration until the time of audit arrives at the end of the year or half-year as is now the case, the value of the supposed check that auditors can exert, is simply infinitesimal. And such a condition of affairs will always prevail until responsibility For example, let us take the certificate which is imposed upon the givers of these certificates, and until they are paid in a degree proportionate to the importance of the duties they execute. It is time that audits should cease to become a mere matter of routine and custom, and become what in the true sense of the word they should be-thorough investigations.-Vanity Fair, October, 6th 1883.

To-day's Advertisements.

THE CHINA AND MANILA STEAMSHIP COMPANY, LIMITED.

FOR MANILA, VIA AMOY. THE Company's Steamship

"DIAMANTE,"

Ports, TO-MORROW, the 21st instant, at FIVE For Freight or Passage, apply to

General Managers.

Captain Cullen, will be despatched for the above

Hongkong, 20th Nevember, 1883. VICTORIA HOTEL

PRAYA CENTRAL, HONGKONG. PROPRIETORS, DORABJEE & HING KEE, LATE LESSEES OF THE HONGKONG HOTEL

THIS FIRST CLASS HOTEL situated on the PRAYA CENTRAL in the centre of the principal Business localities, commands a magnificent view of the Harbour and Surrounding Scenery. From its detached position, perfect ventilation has been secured, and the whole of the Rooms' being COMMODIOUS and FURNISHED with every requisite and comfort,

afford most desirable accommodation. The BAR, BILLIARD ROOM, and DINING ROOMS, are fitted up in a Superior manner, and are all under European Supervision and Management.

The TABLE D'HOTE is supplied with every delicacy of the Season, and most satisfactory attendance. WINES and LIQUORS of the Best Qualities and Brands only are supplied. Arrangements for BALLS, BANQUETS, DINNERS and PICNICS, made on the most reasonable terms. The long and almost exclusive experience of the Proprietors, and the excellent reputation they have gained, are a sufficient guarantee that eatisfaction will be given in this

With every facility for making suitable arrangements at Reasonable Prices, either for permanent or weekly BOARDERS, the Proprietors confidently appeal to the community of Hongkong for a continuance of the generous patronage bestowed on them during the past oleven years; was the same and the same

VICTORIA HOTEL 22, Praya Central, Hongkong. Hongkong, 20th November, 1883.

Intimations.

MR. MOORE begs to recommend his GOGO SHAMPOO WASH fo the public as unrivalled by any preparation ever, produced for promoting the growth to the hair. The basis of this compound is made of soap root; the natives of the Philippine Islands never use anything else for washing their hair; they are never found bald, and it is quite common to see the females with hair from 5 to 6 feet long. By constantly using this Shampoo Wash as directed, you will NEVER BE BALD.

The proprietor offers the Wash to the public entirely confident that by its restorative properties it will without fail arrest dedaying hair. It completely eradicates scurf, dandruff and cures all diseases of the scalp. It does not contain any poisonous drugs. By its cooling properties it aliays the itching and fever of the scalp, which is the great cause of people losing

Mr. MOORE has succeeded in being able to out this wash up in bottles without allowing it to ferment, and he will guarantee it to keep any length of time in any climate. -FOR-SALE-ONLY-BY-MOORE-&-Co,,

VARIETY STORE, Queen's Road Central Hongkong, 25th January, 1883.

HONGKONG HOTEL. HAIR DRESSING SALOON

A A R. MARMANDE begs to inform the Com-

IVI munity of Hongkong, and Visitors, that the above Establishment is now in full working Hodibas . engaged . TWO ... FIRST-CLASS

TONSORIAL ARTISTS from Paris, and his staff now consists of five competent workmen. or for ordinary wear, &c., &c.

HAIR CUTTING50 Cents. SHAMPOOING25 SHAVING.....25 TRIMMING BEARDS25 LADIES: HAIRDRESSING SALOON:

Mr. - MARMANDE, and his assistants are always at liberty to attend Ladies at his Saloon. specially set apart for dadies or at their own Residences at MODERATE CHARGES. Mr. MARMANDE begs to offer to the public his Shampoo Wash made by Mons. Pinaud. who has had many years experience and guar-antees it to keep for any length of time in any climate.

Monthly Customers for Hair-cutting, Shaving, EVERY DAY \$4.00 Per Month. EVERY OTHER DAY .. \$3.00 TWICE A WEEK\$2.00

Mr. MARMANDE will receive direct from other Tailet requisites which will be open for

with Punkahs, and the "Iced Shampoo" is the

Hongkong, 12th June, 1883.

Intimations.

HAS FOR SALE.

TENARD'S BUTTER. DUTCH CHEESE. SAUCISSON DE LYONS. PURE OLIVE OIL. JAMS AND JELLIES. SECRESTĂL BITTERS.

ANGOSTURA BITTERS. MER. PICON BITTERS. FRENCH CIGARS (Petits Bordeaux). IOB CIGARETTE PAPER. "ABADIE CIGARETTE PAPER. EAU DE FLEURS D'ORANGERS. EXTRAIT D'EUCALYPSINTHE. ANCHOVIES in Salt. TOMATO SAUCE: FRENCH BEER (Velten's). TUNNY FISH in Vil. MORTADELLE in Tins. A.B.C. PATES for Soup ASPARAGUS in Tins.

SARDINES in Oil; Petits Dejeuner. CRISTALIZED FRUIT. ESSENCE OF MOKA COFFEE. NEW SAUER KRAUT. FRESH HONEY in Bottles.

F. VINCENOT, No. 24, Praya Central: . Hongkong, 10th November, 1883.

-DEGS-to-inform-the-Community-of-Hongkong-Generally,-and-Visitors-to-the-Port-th SHE HAS THIS DAY OPENED PRIVATE TIFFIN ROOMS

Nos. 8 & 9, BEACONSFIELD ARCADE,

SHE WILL BE PREPARED TO SUPPLY MEALS & REFRESHMENTS AT ALL HOURS. The Rooms are large, well ventilated and airy, and the viands supplied will be of the best description and cooked in the best style. ATTACHED TO THE

BILLIARD ROOM

German, French, American & London Newspapers, Writing Materials 163 N.B.—No Extra Charge for the use of the Reading and Billiard Rooms.

ARRANGEMENTS FOR BOARD and LODGING can be made by applying to MRS. P. SMITH, 💸

ON THE PREMISES, BEACONSFIELD ARCADE. Hongkong, 10th October, 1883.

42, QUEEN'S ROAD.

ARE NOW SHEWING EX S.S. "IRRAOUADDY" AND S.S. "GLENEAGLES."

TIRE PROOF and COMBINATION SAFES. STEEL JEWEL BOXES, TELESCOPES,

MARINE and FIELD GLASSES, BEST MEERSCHAUM CIGAR and CIGARETTE HOLDERS.

A LARGE ASSORTMENT OF LEATHER BAGS, FOUL LINEN BAGS, &c.

PARIS MADE GENTLEMENS' BOOTS AND SHOES.

A SPECIALITÉ FOR THE 'XMAS' SEASON

WHOLESALE AND RETAIL AND PRICES MODERATE

ALWAYS ON HAND A Large Assortment of GOLD and SILVER WATCHES and CHRONOGRAPHS, CLOCKS, of all kinds, BAROMETERS, THERMOMETERS, ANEROIDS, SPECTACLES, EYE-GLASSES, &c., &c., &c.

THE BEST MAKERS, AND AT LOW PRICES.

Note the address. ULLMANN

Hongkong, 10th November, 1883.

42, QUEEN'S ROAD.

Untimations. HONGKONG TIMBER

YARD, WANCHAI. REGON PINE SPARS AND LUMBER ALWAYS ON HAND.

L MALLORY. Proprietor. Hongkong, 14th June, 1881.

CIGARS 11 CIGARS 1 THE CITY OF MANILA CIGAR STORE.

FOR SALE. CIGARS of all Brands and from every known factory in Manila, are constantly being received. Owing to the peculiarly advantageous position of the Undersigned in regard to the CIGAR trade with Manila, he now offers Cigars of all brands, fully matured, and ready for immediate smoking. Quality Guaranteed.

JOSE M. BASA, No. 51, B., QUEEN'S ROAD, CENTRAL. Hongkong, 10th October, 1883.

TAILOR, DRAPER, AND GENERAL **OUTFITTER.** Best Materials and a Perfect Fit Guaranteed, AT-MODERATE-PRICES."....

TAEALER in CHINESE SILKS of all kinds, . PITH HATS, MATTING, BAMBOO BLINDS, and has always on hand a very fine selection of various kinds of Silk Goods and Wholesale: Manufacturer of Silk Coats and other Garments for exportation.

No. 62, QUEEN'S ROAD CENTRAL. (Fourth Door West from Pottinger Street.) Hongkong, 21st August, 1883.

"WAI SAN YAT PO." DAILY CHINESE NEWSPAPER

with a wide circulation in the Colony and at the Coast Ports. Subscription, FOUR DOLLARS per Annum. The above high-class native paper is an excellent medium for Advertisers at Strictly Moderate Charges. Guaranteed circulation of over 1,155 Copies. Communications to be addressed to the Proprietor,
LUK KE SHUN, No. 9, Gough Street.

Hongkong 17th September, 1883. [703

MERCHANT TAILOR, HAT, & CAP MAKER.

TAS for Sale, every description of Gentle D II men's Scarves, Collars, Ties, Socks, Hats. &c., &c.; Dealer in Chinese Silks of all kinds. Bamboo Blinds, Mattings of own Manufacture. China Teapots in bamboo covers, Rattan Chairs, Silk Coats a Specialité, a perfect fit and best material guaranteed.

No. 112. QUERN'S ROAD CENTRAL. Hongkong, 16th May, 1882.

J. M. GUEDES. HOUSE AND LAND BROKER, AND COMMISSION.

No. 33, WELLINGTON STREET, HUNGKONG, Hongkong, 23rd January, 1882.

CHEONG WO TAILOR, DRAPER

TO EST Materials and a Perfect Fit Guaranteed

MODERATE PRICES. - Dealer-in-CHINESE SILK OF ALL KINDS, PITH HATS, BAMBOO BLINDS, &C., &C., &C.

WHOLESALE MANUFACTURE OF ILK COATS AND OTHER GARMENTS FOR EXPORTATION. N.B.—Note the address. No. 66, QUEEN'S ROAD

CENTRAL. SIXTH DOOR WEST FROM POTTINGER STREET. Hongkong, 19th May, 1883.

CHIEN AM, COLD AND SILVERSMITH ENGRAVER.

WATCHES CLEANED AND REPAIRED ON MODERATE TERMS : ALL WORK GUARANTEED JEWELRY MADE AND REPAIRED. No. 72, WELLINGTON STREET, HONGKONG,

Hongkong, 6th April, 1882. DOOT AND SHOE MAKER.

D' No. 5, WELLINGTON STREET, HONGKONG, THE CHEAPEST SHOP IN THE TRADE. Materials and Workmanship Guaranteed.

Special experience in making Gentlemen's RIDING BOOTS. Hongkong, 4th April, 1883.

Y. E. U. Q. U. A. CHIP, PORTRAIT, AND MINIATURE

PHOTOGRAPHIC VIEWS LANDSCAPES IN OIL AND WATER COLORS. All Work Electrical by First-Class Artists. IVORY MINIATURES A SPECIALITE. SATISFACTION, GUARANTEED. No. 52, C., Queen's Road Central, Uperaire THE REPORT OF THE PROPERTY OF

Hongkong, 4th April, 1883.

Intimations.

A. S. WATSON & CO.

L'AMILY AND DESPENSIN CHEMISTS. WHOLESALE AND RETAIL DRUGGIST DRUGGISTS' SUNDRYMEN, PERFUMERS,

IMPORTERS AND EXPORTERS

MANILA CIGARS, WINE AND SPIRIT MERCHANTS, MANUFACTURERS

THE HONGKONG DISPENSARY,

ESTABLISHED A.D. 1841. THE SHANGHAI PHARMACY, 24, NANKIN ROAD, SHANGHAL

BOTICA INGLESA 14. ESCOLTA, MANILA.

THE CANTON DISPENSARY, CANTON.

THE DISPENSARY, FOOCHOW. Pongkong Gelegraph

HONGKONG, TUESDAY, NOVEMBER 20, 1883.

THE full in the discussion of the Franco- to Tonquin. Chinese difficulties in connection with the Tonquin embroglio would appear to have been but the calm which precedes the storm. For some days past an uneasy feeling has been manifested amongst the best informed Chinese in our leading local circles, an impression having gained ground, by some means or other, that the Chinese Government had decided once and for all to assume a firm attitude towards France in regard to affairs in Tonquin. It was plainly stated to us by those who

-have-the-best-and-readiest-means-at-their disposal of obtaining the most reliable information from high Chinese official morning further-remanded to the 24th instant. sources, that the war party in Peking had obtained complete ascendancy over both the Emperor and Dowager-Empress, with the result that a determination had been arrived at to oppose the progress of the French in Tonquin by force of arms, if diplomacy failed to induce the Republican Ministry in Paris to moderate their demands. One of our informants, a gentleman of position and ability, assured us that if the French troops attacked Bacninh, war would at once be declared and the Chinese legions, which for months have been massing on the in irresistible force against the invaders. We naturally hesitated to place entire reliance on this information, although had known for months that the Chinese Government never had the least intention of allowing the French to over-run Tonquin and establish themselves on the borders of the empire without a strenuous resistance However, our informant was evidently not speaking without sufficient authority, and it now seems almost certain that our predictions long ago as to war between France

and China being inevitable, will be quickly

cannot be disguised. Diplomacy has apparently failed to adjust the matters in dispute between the French Republic and the Chinese Empire, and an appeal to arms is the only practical solution of the difficulty. The Chinese Ambassador to France, Marquess Tseno, unwavering from the first as to China's rights and intentions, has at last deliberately thrown down the gauntlet. For several days past Admiral Counset has been making extensive preparations at Hanoi and Haiphong for an attack on a large scale on Bacninh, the largest and most strongly fortified of the Tonquinese strongholds, and intelligence of the intended advance has been telegraphed in ordinary course to Europe. At the same time orders were sent out by the French-War Minister that Sontai and Bacninh were to be captured before any further negotiations were attempted. And then the Marquess Taxes explicitly be considered a casus belli. It is only reasonable to assume that the Chinese Ambassador, in making public this ultimatum, was merely carrying out his instructions from the War Department in Peking; and it is only common sense to believe that the Chinese Government has foreseen that war was inevitable from the first, and has made every possible preparation for the coming struggle. And it will further be allowed that the Marquess has admirably chosen his time for launching his defiance at the French. At the present moment France is almost completely isolated from the other European nations, Great Britain alone of all the Great Powers remaining her firm friend. With her hands full in Europe, to say

nothing of little wars in Madagascar and on months' hard labor,

cut out to maintain a position on the Red River with China's millions arrayed against her. However, no doubt the die has been already cast, for latest advices from Haiphong inform us that not only had Admiral Courser with his reinforce. ments started on the expedition against Bacninh, but that the Chinese troops had crossed the frontier in great force and with a powerful contingent of the Black Flags, hadgarrisoned the citadel and were awaiting the approach of the French. It a few days we shall obtain some definite information from the seat of war, and meanwhile, appearances would forcibly suggest that war between France and China has already practically commenced

TELEGRAMS.

LONDON, November 17th.

MORE POLITICAL TROUBLE. Renewed angry polemics have occurred between France and Germany, the latter Power assuming a threatening tone.

November 19th. CHINA'S ULTIMATUM TO FRANCE. The Marquess Tseng, Chinese Ambassador to Paris, has explicitly declared that an attack by AFTER giving half a million sterling to the Scotch the French on the Tonquinese fortress of Bacninh would be considered a casus belli.

Paris, November 19th. FURTHER FRENCH REINFORCEMENTS A brigade of Zouaves and Chasseurs d'Afrique has been despatched by the French authorities

LOCAL AND GENERAL.

THE late Count de Chambord bequeathed 40,000 francs to the Peter's Pence fund.

THIRTY thousand copies of Miss Braddon's last

'novel were sold the first week of issue. H.M.S. Champion, Captain A. S. Powlett, from

Singapore, arrived in harbour this forenoon. THE U.S.S. Palos was at Chefoo on the 10th inst. en route for Tientsin. H.M.S. Kestrel

THE Amalista assault case, the steamer not having yet returned from Manila, was this

arrived on the same date from Korea.

A LODGE of Emergency of United Service, No. 1341, will be held in Freemasons' Hall, Zetland Street, on Friday evening next, the 23rd inst., at 8 o'clock precisely.

H.M.'S. Midge and the American ship Oneida will undock at Kowloon to-morrow, H.M.'S. Zepyhr taking one of the vacant places. The British steamer Venice will dock at Aberdeen

WE are glad to hear that Kellar, the world renowned illusionist, has struck a bonanza in Manila. He has been performing nightly to crowded houses, and at his final show on the 8th inst. there was not even standing room. Kwang-si and Yunnan frontiers, poured | Kellar; and his partner left for Iloilo and Cebu

> ON the first day of Hankow Races the chesnut pony Newmarket, which ran in Mr. Mat Dawson's colors at our last Hongkong Races, and finished second to Ambassador, after a dead heat, in the Cosmopolitan Cup at the recent Shanghai Autumn Meeting, won the Lottery Cup and Racing Stakes.

Messrs. Smith, Bell & Co., of Manila, have petitioned the Spanish Government, on behalf of the Luzon Sugar Refining Company, Limited, for a daily supply of 320 cubic metres of water from the small river Tuliajan in Malabon. The water will be raised by means of a steam pump from the right hand shore of the river at the The gravity of the present situation | Malinta Hacienda, and from thence conveyed by iron pipes to the Sugar Works,

> UNDER the able arrangement of Mr. James Francis, the J. B. Gough of Hongkong, over 100 scafaring men and a few military were treated to a very enjoyable tea, followed by an entertainment, at the Temperance Hall last evening. The guests did ample justice to the good things crowding the table, which was nicely laid out by Mr. Nelson Pugh, the manager of the Hall. After the inner man was duly refreshed and invigorated, an entertainment, consisting of songs, recitations and instrumental music was begun, Mr. G. S. Northcote taking the chair and opening the proceedings by a few well chosen words of good advice to those present. Mr. Northcote, in the course of his remarks, said he had been assured that by the promotion of similar gatherings much good could be effected among our scafaring visitors, and that this was evidenced by what he witnessed that evening. Mrs. Houghton, and Messrs. Hurley, Howard, Ross, Sparkes and Woodford contributed to the success of the entertainment?

> MILKMAN named Tam Ayau was charged Police Court, with stealing two forks and a spoon from the Hongkong Hotel. It appears that petty larcenies from the Hotel have been frequent of late, and so Chinese constable 192 was on the alert to detect the purloiners. Observing the defendant leave the Hotel at noon yesterday carrying two baskets containing bottles of milk. he thought he would see if the vendor of lacteal fluid was one of the annexers he was in search of, and with this object followed him as far as Wyndham Street, where he saw him approach a marine hawker, with whom the milkman had probably made an appointment. Before, bowever, the defendant could pass his illgotten spoils to the peripatetic, the lukong arrested him, and in the milk baskets found the forks and spoon, which were recognized by the Chinese butler in the Hotel as the property of the

the Congo, France will have all her work PRINCE Victor Napoleon has applied to be allowed to serve in the Swedish army.

> THE French ironclad Triomphante arrived Woosung on the afternoon of the 16th instant.

THE Shanghai Athletic Sports have been unavoidably postponed until the 22nd inst., owing to the sad death of Mr. T. H. Rawson, a prominent member of the Athletic Club committee. Mr. Rawson had been for many years in the employ of Messrs. Adamson, Bell & Co., and was popular with all who had the pleasure of his acquaintance.

THE Overland Mail says there is a tendency among Parisians to congratulate themselves on the successor to General Thibaudin. The new War Minister, General Campenon, has had some experience of China, and is chiefly famous for the magnificent collection of curios he got together on the famous occasion of the sacking of the Summer Palace. Let us hope that his ideas on China and her capacity for self-protection are not based on his experiences at Pekin in 1860. What was child's play then would be tough work now. Indeed, it is even doubtful whether an allied army such as the one twenty-three years ago would be able now to find a way to the Taku Forts, so well are they protected and so strong is the army of Li-Hung-

Kirk, the late Mr. Baird, the well-known Gartsherrie ironmaster, met his friend, James Merry. the great racing man and member for the Falkirk Boroughs, who accosted him as follows: "Weel, Mr. Baird, noo ye've given a' that siller to the 'Kirk,' ye'll be thinking ye'll gang to heaven like a bird. Noo, for as rich as ye are, I'll bet ye a fiver ye canna say the 'Lord's. Prayer' to save ye'r life." "Done," replied the millionaire, and commenced: "The Lord's ma shepherd, a'll not want, he maks medoon to lie" "That will do, that'll do," cried Mr. Merry; "here's ye'r money; I've lost the bet. Lord, man, I didna think ye could do it; I never thocht it was in ye." This shows how these early lessons of piety get ingrained, right down to the boots in every Scotchman, no matter how

many decades have passed since they were last

ACCORDING to the Paris journal Le Siecle, of the 5th October, the Rev. John Banks, late priest of the Roman Catholic Chapel of Our Lady of Reconciliation, Eldon-street, Liverpool, who absconded on the roth-instant in company with a young woman, taking with him 837% 1s. 4d., the moneys of the Right Rev. Dr. O'Reilly. -Roman-Catholic Bishop of Liverpool, was apprehended in Paris on the 4th instant by Detective McKenna, of the Liverpool Police Force. It appeared from the report in Le Siecle, that the officer had traced the fugitives from Liverpool to London, and thence via Folkstone and Boulogne to Paris, where they had taken up their quarters as man and wife at the Hotel Cailleux, 37, Rue St. Quentin. The rev. gentleman was taken before the Prefect, and remanded in the usual way in order that his extradition might be procured. He will be brought to England as soon as the requirements of the Extradition Treaty are complied with sum of 780% is said to have been recovered. money having been deposited in a bank in Paris by the defaulting priest.

THE Berlin correspondent of the London Dally News writes :- "Under the presidency of General von Caprivi, chief of the Imperial navy, a conference took place recently at Kiel, at which Rear-Admirals Livonius, Know, Count Monts, Von Wickede, and Von Blanc took part. The subject under discussion was the rapid mobilisation of the fleet in case of war. A unanimous decision was arrived at in regard to the measures and regulations to be observed in case. of necessity for fitting out the men-of-war in complete readiness for action within eightdays, or the same time needed for mobilising the army. Every one of the war-vessels designated beforehand for action has its own storehouse in the great naval arsenals at Kiel and Wilhelmshafen, the two war stations of the empire, in which everything necessary for its immediate equipment and commission is stored up and numbered in the best order, from the largest gun to the spittoon in the officers' cabin, and from the complete torpedo to the pewter spoon in the cook's galley. Officers and crews for the greater part of the fleet can also be summoned within a few days, so that a commander may be able to put out to sea with his vessel completely rigged, manned, armed, and provisioned within three or four days after receiving orders."

THE uses of advertisement are numerous, but one in a London evening paper which commenced with-"You be one verry much door sweet charming girl," was calculated to make the hair of the average newspaper reader stand on end. "I am not verry much well conversant with Your tough," wrote the adorer to his adored, " but peradventure that You can to comprehend a little of the new-greek, or to make to I interpret him from some friend hellenic. Elvizo oti kamnete kala, o philiati mou dhespina ke oti the Sas ideo allin phoran met olighon. Kalin steamer was proceeding up the Peiho river, the talking to from H.E. Wu. So also did Admirat or two to come of the classes there the and more mainder of the afternoon is spent in visiting the sort of lover who ought to succeed. His boatswain and his watch of sailors to turn to. ments of the various vessels in his command, the sick and poor of the congregations. Were wooing has a freshness about it which is charming. He pops the question in English so shady that, compared to it, the hieroglyphics on Cleopatra's Needle are as plain as the alphabet. But the end of the advertisement is the gent of the composition. It is too sweetly tretty to be

Inshallsh! Mashallsh! Bakaloum! My durrling, I superscribe soon afterwards took my selve Your own verry much extremly devoted admirator Sp. are believed to have Pappamayromichalikarayannikyrlakopoulos, formerly Architapitanos of Klephia, now honorary substitute of financial vice-we mention above direktor of syndicate for issue of loans and Halvales at Constanting. On the return of the syndicate for issue of loans and Halvales at Constanting.

"Inshallah !- Mashallah-i-Bakaloum-i"-Here in embryo is a comic writer, a genius who ought to at once offer his services to Punch. There is only one objection. If Mr. Pappunt we in lessees. The vendor of the combination 80 per mercy suppress the rest of the name, were encent of milk and 20 of aqua, was sent to three gaged on the staff of a paper, it would take the editor a month to learn his name.

IT is stated that the Princess of Wales is becoming deaf.

THE decrease last year in the number of punishments for breach of discipline in the prisons of England and Wales has been sufficiently remarkable to call forth a special note in the report of the Commissioners. The total number of punishments of all kinds, as compared with the previous year, fell from 60,000 to 40,000, cases of the kind known as dictary punishments falling from 40,000 to 19,000. It is noted also that the number of suicides of prisoners-namely, ten, was lower than in any year on record. The commissioners observe that "those who know the interior working of this establishment are aware that this remarkable decrease is not due to any relaxation of subordination and regularity, nor to any diminution in the industry or good order in the prisons, but that on the contrary these qualities much more generally and uniformly characterise them than in former

CAPTAIN WARING, of the steamship Gordon Castle, charged his and officer, Mr. George -Scarrott,-before Captain-Thomsett-this morning, with unlawfully absenting himself from his duty on board. The captain stated that on Saturday last, at about 10 a.m., he saw the 2nd mate about to leave the vessel for the shore. He told him he must not go. Defendant then asked permission, which he refused, but despite his orders he got into a sampan alongside and went, returning about 6 p.m. Captain Thomsett.-What have you got to say? Defendant. -I ask for time to allow me to get my witnesses. deny absenting myself from duty. Captain Thomsett.-You went on shore without leave. Defendant.-I had leave from-the chief officer. Captain Thomsett.—The captain told you that you were not to go. The captain is the person to decide, even although the chief officer had given you leave. Defendant.-The custom in the merchant service is ----. Captain Thomsett.-No, no, the custom in every well regulated service is that the officers should obey the orders of the captain. Defendant.—It is a case o tyrannising over, which I can prove. The sailors even can go on shore without leave. I admit I went on shore, but I had no duty to perform Captain Thomsett.-Had you remained on board, you don't know what duty the captain might have asked you to perform. Captain Waring at this point remarked that he could not get the defendant to attend to anything he said. The defendant retorted that he (the captain) knew he was speaking falsely, and that it was petty tyranny on his part. Captain Thomsett said he would have no wrangling in court. The captain added that the defendant said he would take his discharge at Sydney, but that when he arrived there he declined to do so, and that he went ashore at Sydney and left the cargo to look after itself. Captain Thomsett remarked that no doubt the captain would give him his discharge now if he wanted it. The defendant replied that he was appointed by the lowners and must abide by their instructions. Captain Thomsett told defendant he must forfeit two days' pay

SHOOTING AFFRAY ON BOARD THE STEAMER "PAUTAH!

and that an entry was to be made in the log.

Defendant asked to be allowed to appeal, to

which Captain Thomsett replied that no appeal

would be permitted. As he was leaving the

Court the defendant said something about

justice, whereupon Captain Thomsett told him

that if he spoke to him about justice, he would

have a charge against him rather more serious

than the other.

TWO CHINAMEN WOUNDED.

We regret to have to publish the particulars of another affray between Chinese and a foreigner in which firearms were used and two Chinese wounded. The China Merchants' Steam Navigation Company's steamer Pautah, Captain Patterson, left Shanghai on the 6th instant for Tients in and returned to Shanghai on Wednesday last, the 14th inst. Yesterday afternoon rumour were current that during the trip there had been some disturbance among the native crew, and that when the chief mate interfered to restore order, he was attacked, and that in self-defence he had used his revolver, shot two Chinamen dead, and wounded three others. This was the nature of the reports that were freely talked about last evening, but bad news spreads quickly, and as it travels it grows in exaggeration. There is no doubt that a serious fraces has occurred on board the Paulah, but the news that has been spread abroad is grossly exaggerated, and bad as the occurrence may be it is not nearly as serious in its results as the public tongue makes it out to be. As to the origin of the disturbance it is difficult to obtain reliable information. . It occurred whil the steamer was on her way up the Peiho river

and when she arrived in Tientsin two of the Chinese crew were taken to the Hospital there suffering from bullet wounds received at the hands of the chief mate. The wound of one of them the boatswain, is reported to be on the head; and he was described as not being out of danger k when the Paulah left on her downward trip. while the other man is said to be only slightly injured. They were left behind in Tientsin. Another man is reported to have received a slight wound, but he was well enough to return in the vessel to Shanghai, as did also the chief mate who was also rather severely handled in the affray, and is bruised about the body.

The disturbance appears to have arisen in consequence of the insubordination of the crew by refusing to fiturn to "when requested by the mate to do so. So far as we have been They did not do so, and the mate for some mate and the Chinese will have their own story to tell, and as there appears to be a great divergence between them, we refrain at present from entering into details. 'Suffice it to say that the mate came out of the forecastle, went to his room. and returned to the forecastle, and the shooting soon afterwards took place. Three or four shots are believed to have been fired, with the results

On the return of the Paulah to Shanghai the occurrence was reported to the managers of the China Merchants' Company and after an investigation the mate and all the Chinese implicated In the affair were discharged from the steamer. The mate has been in the service of the Company several years, and had the reputation of being a quiet inoffensive officer, most at tentive to his duties and thoroughly trustworthy in every respect.—Shanghai Courier

THE INDO-CHINA STEAM NAVIGA-TION COMPANY, LIMITED:

Mr. Charles Pook writes to Vanity Fair on

October 4th, as follows :--> On my return to town last week I saw your invaluable critiques upon this unfortunate company for the first time, and now venture to make a few remarks. Directly I received the Directors' report, I addressed a letter to the Chairman asking for

further information, and received an answer in general terms, stating that I had better attend the meeting, which I did, and obtained the evasive reply (as reported), with a further remark that my inquiry would be answered upon a personal application at the Company's office. The sale of the steamship Appin after the

transfer to the Company is a most questionable transaction, and the difference between the purchase and selling price should at once be refunded to the Company. My question was really to elucidate what

commission the General Managers received for their services. Some agents in China charge a commission of 5 per cent, and return 1 per cent. or 2 per cent. to the shipowner on this side. Many persons connected with the Eastern

trade became shareholders, solely upon their faith in the Directors, backed up as they were by Messrs. Jardine, Matheson, and Co.; who have been for a great many years the principal firm in China. Freights have certainly been very low in

China for the past eighteen months, and this, consider, the only redeeming point in the report. A friend writing me from Hongkong, under date of and August, says the Company have been stuck in cost of steamers and goodwill, "and the shares now stand at 20 per cent. discount"

. My only application at the Company's office will be to obtain a list of the shareholders, in order to obtain proxies at the next meeting.

CHINKIANG.

[FROM A CORRESPONDENT.],

A huge slice of the river-bank on the west shore subsided into the water on the 10th instant carrying away many houses. They had all been vacated, and only about six people were drowned by being upset in boats. Some 700 feet of the bank has disappeared, and the bank looks as if a dragon had bitten a huge slice off. The Chinese attribute the misfortune to the burrowing of some water monster called a. tou yuan. Small water crabs, no doubt, are the cause; they do much damage to the banks.

I enclose a translation of a notice posted up in Kiangsu province on the Shanghai floods Numerous bands of refugees have been passing through here. They have come to obtain food and employment, and hope, as the climate is milder than in Shantung, to be able to get on with less suffering than in the North. By the spring, when the waters shall have subsided they intend to return to their ruined homes to cultivate the fields.

Important Proclamation issued by the Res-

toration of Order Bureau at Soochow. The Bureau is in receipt of a despatch, transmitted through the Government of Soochow, from the Imperial Commissioner in charge of river works and from the Governor of Shantung, to the effect that a memorial had been addressed to the Throne on the severe inundations in Shantung, requesting authority, as has been done in Chibli, to appeal, under Board, for subscriptions for purchasing posthu- health. After a chapter is read, a hymn-sung mous and honorary titles. At Liching and other places in Shan-tung the inundations occurred very suddenly, creating a veritable "Kingdom of Water:" banks were swept away. fields inundated, the old and feeble were drowned, and the young and strong left nearly starving.

to assist the destitute, and the grain of the Grain Tribute to supply food. But this calamity is so far extended and wide, the necessities are so great, and so exceeding precedent, that -scriptions-are-also-essential,—and-should-begiven by each as he can afford.

Prefects and magistrates have already been solicited to make public appeals, and this Proclamation expects the various classes of the population to understand the extent of the present inundation, the impossibility obtaining work, the misery of the whole popu lation, and the prospect of imminent death. the twinkling of an eye those who are now safe from hunger will be 'crying out from cold: and heartless must be the man who can remain deaf to such cries; and impossible is it to say when these unfortunate can again enjoy their property. Charitable men, willing to assist the unfortunate and to have pity on their neigh bours, will surely act without thought of recompense. But when the subscriptions shall have ceased, purchasers of honorary rank will surely regard those honors with peculiar pleasure. At once they will both acquire secre merit and earn legal praise. Benevolent and superior men'will exhort each other to be expe ditious with their subscriptions; all this what is confidently expected.

All the purchasers of buttons or rank must pa according to the fixed rates, and can hand in the amount and obtain a stamped receipt either from the Bureau, or can transmit through their loca Magistrates and Prefects. In due course of time the Board (at Peking) will issue the requisite

Special Notice. Kuangsu oth year oth moon. October 1883.—Mercury.

TIENTSIN.

(FROM OUR CORRESPONDENT.) November 12th, 1883

Ta-ching Assistant Commissioner of Foreign teacher who finds the Trade. Assistant Governor-General of Chilik and High Commissioner of the army, and Mayy I many classes a lividuals, where instruction in of the North within the state of the given in read writing and the property of the north of the state of the To-day H.E. Wu Ta-ching entered on his graphy, grammar Scripture exercis, and once able to gather the facts from what may be term- duties and received several of the Command ed trustworthy sources, it seems that while the ers-in-chief some of them, it is said not a class, another peep at the school a lesson and whereabouts each was at the time so that I to take you on one of these visits you would

> once. Since his appointment last year as Acting to make you feel that you have weally done Vice-Consul, Mr. Shimamura has been promoted a hard day's work of So we retrace our steps, to Vice-Consul, Acting Consul, and now to this perhaps to find a measenger from her Britannic appointment, which is a proof that he has given Majesty's Consul or from the mative govthe highest satisfaction to his government. eaves, on the 14th inst., Chefoo for Kores it in there is an hour's quiet stroll in the garden her goes Ma Kien-chang and several Koreana. smong the orthids or down to the beach close also a foreign gentleman lately at ived from by his thanksy it now getting cooler. If other your place to be attached to the Korean Lus-

> toms. News reaches here from Chinese sources labe a game of lawn tennis to quicken the appetite that Sir Harry Parkes is satisfectorily arranging for the diamer, which will be served as soon as the British and Korean Treaty on the basis of little described the missionery is but a man, and that lately made with Japan, and that H.E. Mr. would exemplify the old adage and become unit Tricon arrived and left for Japan in the Volla. plays even in the mission field.

MR. SHAW AND TAMATAVE.

The Rev. George A. Shaw writes as follows

to the Pall Mall Gazette:-Now that affairs in Madagascar, and, especially at Tamatave, are exciting so much interes in England, I gladly comply with your request to give a sketch of the ordinary routine of the missionary's home life. Some days are necessarily devoted to the very important duty of visiting neighbouring villages, to direct, teach; andencourage those who, under him, are catrying on the work of Christianising and civilising their fellowcountrymen. These journeys, undertaken in all kinds of weather, and in the ever-ready but never pleasant palanquin, are not among the pleasures of life in and around Tamatave. Although it seems comfortable to an onlooker, who for the first time sees his companion hoisted on the shoulders of four stout, burly runners, the palanquin, however picturesque, is not a happy invention. When at home the missionary's life is by no means the simple, easy-going existence some folks profess to imagine it. From early dawn till dusk no hour can be called his own; he has come for the benefit of others, and his own feelings and predilections have to be set on one side until after the lamps are lighted in the evening. Let me take you for a day's visit to my house in Tamatave. Landing from the boat at the point near the Custom House, now in the hands of the French, and having gone through the excitement of jumping ashore as the waves recede (for there is no jetty), one at once becomes the cynosure of many inquisitive eyes. 'First of all the baggage has to be examined by the officers, who, in common with other Custom House officials, heve a considerable fund of curiosity. These formalities concluded, you hand over your bag and portmantcau to the brown fellows standing ready for a job, and follow them up the principal street. This, Royal Street, takes a westerly direction from the landing-place, and is bounded on each side by very nice-looking, comfortable houses, occupied by the various Consuls and the chief merchants of the town. The road is wide. "but no tittempt has been made to improve upon the original sand and hence one is considerably taxed in the endeavour to keep up with the carriers, whose broad, unshod feet seem to get a grasp of the loose roadway which is altogether impossible to the heels of European boots. Continuing to the west, and bearing, a little to the left, after minutes walk the houses are more scattered and the town is left behind. There, on a little vising. ground, stand the missionary's quarters of On the west is his dwelling-house, built of wood and covered with shingles, presenting very much the appearance of a chalet. On the cast of this is a rougher-looking building, in form a cross, between a church and a bungalow. This is used for school purposes, for dispensary, consulting room, and store. From the belvedere, which induces some folks to christen the building a "church," is obtained a splendid view of the harbour, the Hova fort to the north. and of a wide sweep of undulating, highly luxuriant country, stretching for miles inland. One soon settles down in this cosy home, and easily falls into the routine of daily work. In the early morning, as soon as it is light, coffee is brought, and a few minutes after, if it is Monday, Wednesday, or Friday, you are made conscious by the voices of those about the house that the duties of the day have begun Justin tuen for the verandah or among the flowers in the wellstocked garden for a breath of fresh air, and we are off to the early morning trayer meeting. which is attended by a congregation of from sixty to one hundred Hoyas, whose numbers very acmilar regulations, now in possession, of the according to the weather and the state of miblic and one prayer offered, we must harry back to the bungalow to meet the sick folk, who have been collecting, during our absence. A few verses are read, and prayer offered, with sometimes a short exhortation, for here are some poor heathens who have never yet By Imperial Bounty the remittances to the been inside a church, but who recognise the benefit, of the foreigner's medicine in curing or relieving their bodily pain. As each is admitted into the consulting room we come in contact with some of the most losthsome diseases to which sin has condemned humanity Many are suffering from the effects of the fever that scourge of Tamatave and all the lose lying tracts of country in Madagascar, Some have imaginary diseases, and others have those which are altogether incurable. To each and all a few words are spoken accompanying the prescription, which the recipient carries to the next room. fitted up as the now famous dispensary. Here each person receives from the large stock of medicines. provided for the purpose, that which is specified on his prescription, with very minute and reiterated instructions as to how it is to be used in order to prevent him drinking it all at one dose. or drinking the embrocation and lubricating with the mixture; or doing as one did, who swallowed the mustard for a plaster and put the two pills on his inflamed knee. In about two or three hours twenty or thirty patients have been attended to. Meanwhile the school-bell has rung, and the native teachers have been busy arranging their scholars and commencing their duties. We shall have time to run over and take a part in this most important branch of the work, and to encourage

and all Tamatave is bot; tranquil, and sleepy, Following the fashion we indulge in a quiet hour's reat, and perhaps the legendary forty winks! At one o'clock the bell is rung for the young men's class (and we go to their meeting placea chapel now appropriated by the French for barracks—and are delighted to see that between twenty and thirty young men are willing to leave their business to come and be intight for a coupl of hours, It is here work for some subo have not Yesterday the Imperial Edict appointed Wa they were young and it is hand work for the our Chinese friends already give Wu the name find plenty to interest you—the houses of the of Li Hal.

Vesterday—Mr.—A.—Shimimung: H.T. file and their confidence in those foreigness whom Consul at Tientsin, was appointed Charge they have proved to be their friends. But the d'Affaires to Seoul, whence he is to proceed and hot enervating climate has by this time begun vernor, with a letter to translate, or some one It is said that H.I.C.M. gunboat Med West requesting a right to a cick relative. Failing these friends have arrived from the town, there may

bearably Moll Wifeit were "all work and no

by our presence the hundred scholars there

assembled, and engaged in very much the same

routine as in an English school . The time of

dismissal having arrived we may consider our

morning's work done, and that we have earned

our breakfast. Having discussed this fiecessary

duty, we find it is about 11.10 km 12 o'clock!

-No. 566.

TUESDAY, NOVEMBER 20, 1883.

SIX DOLLARS PER QUARTER.

For Sale.

ANE, CRAWFORD & Co.,

GOODS FOR EVENING WEAR.

Patent french dress boots, shoes

and DANCING PUMPS. ILK and SPUN-SILK SOCKS in Newest

Styles and Colours.

BLACK SATIN TIES.

LANE, CRAWFORD & Co.

FOR SALE. COOD BORDEAUX CLARET

in Cases of 12 Bottles at

BITTERS. Double Barreled Breech Loading GUNS RIFLES, REVOLVERS, CARTRIDGES and SHOT, &c., &c., &c.

J. F. SCHEFFER, 21 and 23, Pottinger Street. Hongkong, 16th November, 1883.

──—H._MUMM_&_Co.'s_CHAMPAGNE.

QUARTS..... \$22 per Case. .. \$23 per Case.

MELCHERS & Co. Hongkong, and March, 1882.

PORTER, DAVID CORSAR & SONS' MEECHANT NAVY) NAVY BOILED CANVAS. LONG FLAX CLOWN

Hongkong, 15th June, 1881.

RODERICK DHU WHISKY

PURE Fine Flavoured Blend, Equal in Bouquet and Style to the FINEST FRENCH BRANDY. Sole. Agent for Hongkong,

Hongkong, 19th October, 1883.

THEVENIN WINE AND SPIRIT MERCHANT, HONGKONG HOTEL BUILDINGS,

FINE ASSORTMENT WHITE AND RED BURGUNDIES.

POMMARD, RICHEBOURG,

CHABLIS, Pints and Quarts.

COGNAC

ASSORTED LIQUORS AND SYRUPS, PERFUMERY,

G. FALCONER & CO. X/ATCH AND CHRONOMETER MANUFACTURERS

JEWELLERS NAUTICAL INSTRUMENTS CHARTS AND BOOKS No. 46, QUREN'S ROAD CENTRAL [471

CHS. J. GAUPP & CO. CLOCK-MAKERS.

· OPTICIANS. CHARTS AND BOOKS. NAUTICAL "INSTRUMENT SOLE ACENTS

for Louis Audemars Watching awarded the highest Prizes at every Emilbition; and CELEBRATED OPERA GLASSES, MARTHE GLASSES, AND SPYCLASSES.

D. K. GRIFFITH.

NANUFACTURER OF THE LONDON IVIAERATED WATERS. 7/ BEACONSFIELD ARCADE, (Opposite the City Hall)

late Mr. E. CHASTEL'S SODA WATER FACTORY prompiness and despatch. SUPERIOR QUALITY

146 GUARANTEED. Consumers are Invited to try those carefully Manufactured SPARKLING WATERS. THREE DOZEN FOR ONE DOLLAR All Orders and Communications should be addressed to The Factory, William Burney and the 7. BEACONSFIBLIT ARCADE. Hongkong, I Ith April, 2883.

Insurances.

THE ON TAI INSURANCE COMPANY (LIMITED.)

CAPITAL TAELS 600,000, EQUAL. \$833,333.33. RESERVE FUND...... \$70,858.27.

LEE SING, Esq. LEE YAT LAU, Esq. LO YEOK MOON, Esq. CHU CHIK NUNG, Esq.

HEAD OFFICE, 8 & 9, PRAYA WEST.

THE STRAITS INSURANCE COMPANY,

THE Undersigned having been appointed AGENTS of the above Company are prepared to grant Policies on MARINE RISKS to all parts of the world at CURRENT RATES.

THE Undersigned have been appointed AGENTS to the NEW YORK BOARD of UNDERWRITERS.

ARNHOLD, KARBERG & CO. Hongkong, 15th June, 1881.

D ECORD of AMERICAN and FOREIGN SHIPPING.

Hongkong, 15th June, 1881.

L/ANGTSZE INSURANCE ASSOCIATION.

SPECIAL RESERVE FUND...Tls. 318,235.56

ACCUMULATIONS, 31st }Tls. 968,235.56 March, 1883..... DIRECTORS,

F. D. HITCH, Esq., Chairman. C. Lucas, Esq. A.J.M. INVERARITY, Esq. G. H. WHEELER, Esq. HEAD OFFICE—SHANGHAI.

LONDON BRANCH. Messrs. BARING BROTHERS & Co.

Bankers. RICHARD BLACKWELL, Esq., Agent,

UNDERWRITING BUSINESS are annually distributed among all Contributors of Business (whether Shareholders or not) in proportion to the premia paid by them. RUSSELL & Co.,

Hongkong, 25th May, 1883.

The above Company is prepared to accept MARINE RISKS at CURRENT RATES On GOODS, &c. Policies granted to all Parts of the world payable at any of its Agencies. WOO LIN YUEN.

HEAD OFFICE No. 2, QUEEN'S ROAD WEST. Hongkong, 1st February, 1882.

A SECOND and FINAL BONUS of Five per cent, on Contributions and a DIVI-DEND of Etohtren Dollars and TWENTY. NINE CENTS per SHARE for the year 1882, will be Payable on MONDAY, the 22nd instant. Warrants may be had on application at the Office of the Society on and after that date. By Order of the Board,

CHINA FIRE INSURANCE COMPANY,

LIMITED.

ADJUSTMENT OF BONUS FOR THE YEAR 1882.

CHARCHOLDERS are hereby requested to send in to this Office a List of their Contributions of Premis for the year ended 31st December last, in order that the proportion of Profit for that year to be paid as Bonus to Contributors may be arranged. "Returns not sent in before the 30th November next, will be made up by the Company, and no subsequent claims or alterations will be allowed.

By Order of the Directors, JAS. B. COUGHTRIE,

HONGKONG HOTEL COMPANY, LIMITED.

ON and after the 1st December, 1883, the BUSINESS of the HOTEL will be conducted by the Company. Pending the comple-tion of the proposed alterations and repairs the DIRECTORS solicit the indulgence of the Public for any inconvenience which may be caused thereby.

By Order of the Directors, LOUIS HAUSCHILD,

- Court of the Color of the Secretary and Half Hongkong, 7th November, 1883. [841]

Intimations.

SELECTED LIST

RABBE'S English Synonyms. . Roget's Thesaurus of English Words. Brewer's Dictionary of Phrase and Fable. Bartlett's Shakespere Phrase Book.

Every Man his own Lawyer. Staunton's Chess Player's Hand Book. Companion. Anderson's Mercantile Letters.

Scott's Shipowner's Telegraph, Code, with Supplement. Wetmore's Commercial Telegraph Code, specially adapted for the China Trade.

Oliver's Manual of Shipping Law. Hill's Manual of Social and Business Forms. Tate's Modern Cambist. Collin's History, Laws and Practice of Banking. Money on Tea Cultivation. Clark's Manual of Rules, Tables and Data for Mechanical Engineers.

Webster's Unabridged Dictionary, 1883 Ogilvie's Imperial Dictionary, 5 vols. Imp. 8vo. Chamber's Etymological Dictionary. Routledge's Desk Dictionary, (a tiny, but very complete volume, portable enough for the waistcoat pocket.

Ogilvie's Smaller English Dictionary—the best \$1 Dictionary in the market. Greener's The Gun and its development, with notes on Shooting. Stonehenge's The Modern Sportsman's Gun and Rifle.

Captain Haye's Riding on the Flat and across Hopkin's Manual of Marine Insurance. Society Small Talk.

Hoyle's Book of Games: Watt's Graceful Riding. Pitman's Complete System of Phonography. Mac'cod's Theory and Practice of Banking. Kwong Ki Chin's Dictionary of English

Phrases. Carleton's Condensed Encyclopædia and Hand Book of Information. Gossip's The Chess Player's Manual.

JUST LANDED. MASON AND HAMLIN ORGANS. Specially Manufactured for the Climate. We offer these instruments for the same prices at which they are sold in America. Illustrated Price Lists on application. KELLY & WALSH-SOLE AGENTS.

KELLY & WALSH-HONGKONG. Hongkong, 12th November, 1883.

HAS LATELY RECEIVED.

CHRISTMAS AND NEW YEAR CARDS IN GREAT VARIETY.

LETT'S DIARIES, FOR 1884. COLDEN CLOUD TOBACCO. OLD JUDGE TOBACCO.

'AMERICAN and RUSSIAN CIGARETTES. -CIGARETTE-and-CIGAR-CASES-in-great-variety.-THE SMOKERS SET, in Brass. GROTESQUE BRASS ASH TRAYS.

NEW PHOTO FRAMES for Promenade Photographs. EASEL PHOTOGRAPH ALBUMS.

PHOTOGRAPH ALBUMS in great variety and at all Prices, POCKET BOOKS, PURSES, CARD CASES and BLOTTERS in all kinds of Leathers. A Quantity of NOVELTIES in PLUSH and BRASS GOODS.

NEW MECHANICAL TOYS. W. BREWER, OUEEN'S ROAD.

Hongkong, 6th November, 1883.

EX S,S, "IRAQUADDY" & "GLENEAGLES,"

DRESS MATERIALS

OTHER GOODS SUITABLE FOR THE SEASON.

FELT AND BEAVER HATS.

A NEW DELIVERY OF

ROSE & Co.,

Hongkong, 10th November, 1883.

31 AND 33, QUEEN'S ROAD

INDER the heading "Exhibits to the Cork Exhibition, Ireland," "THE CORK CONSTITUTION, No. 13,025, dated Saturday, July 14th 1883, says :--

MESSRS. TURNBULL JUNR, & SOMERVILLE,

"Valletta, Malta, exhibit in a tastefully arranged case, samples of their famous ! Kaisar-I-Hind Cigarettes, and inasmuch as a revolution in the habit of smoking is now setting in, this exhibit should prove attractive to all lovers of the 'fragrant weed.' Instead of strong Tobacco, often used in too strong pipes and full flavoured Cigars, the mild Cigarette is rapidly coming into vogue. Those now on view in the Exhibition are highly spoken of by the Press, vendors, and smokers."

SOLE AGENCY,

NOVELTY STORE."

MARINE HOUSE, QUEEN'S ROAD. Hongkong, 26th September, 1883.

SHOW-ROOMS.

NOW SHOWING EX S.B. "GLENFRUIN." WRITING CASES, WORK BOXES, PLUSH FRAMES, JEWEL CASES,

Ladies' and Gentlemens' KID GLOVES in all colours and sizes. FUR LINED KID GLOVES. DRIVING GLOVES.

Hongkong, 1st November, 1881.

CLOTH GLOVES and MITTS. Ladies' and Childrens' HOSIERY, suitable for the present Season. FURS & FUR TRIMMINGS in great variety.

TO ARRIVE PER S.S. GLENEAGLES."

SPECIALITIES IN CHRISTMAS CARDS.

SAYLE & CO. VICTORIA EXCHANGE, HONGKONG.

Amusements,

CITY HALL, HONGKONG.

THE LOFTUS TROUPE!

THE LOFTUS TROUPE!! THE LOFTUS TROUPE !

THE Repertoire of the above Company now on view at Messrs. KELLY & Four P.M. WALSH'S. It contains Eighteen Pieces, from which intending Subscribers are respectfully requested to select the Twelve they wish to see performed, the Management to be guided by the | declared. majority, in order to give satisfaction.

NOTICE.

THE PERFORMANCES will commence about THE 22ND OF THIS MONTH, NOVEMBER,

GILBERT AND SULLIVAN'S WORLD-FAMED PIRATES OF PENZANCE! PIRATES OF PENZANCE!

PIRATES OF PENZANCE!!! BARTLEY O'BRIEN, Agent.

Potices of Firms.

Hongkong, 6th November, 1883. - [835]

NOTICE.

TROM this date Messrs. RUSSELL & Co. will conduct our Business at this Port, and all Communications should be addressed to them. Messrs. RUSSELL & Co. will also act as Agents

- To be Let.

TO LET.

THE PREMISES now occupied by us. 1-No. 11, Queen's Road Central. For further Particulars, apply to Messrs.

GEO. R. STEVENS & Co. Hongkong, 1st August, 1883.

APARTMENTS, TO LET,

TURNISHED OR UNFURNISHED MODERATE TERMS.

Apply to X. Y. Z., At the Office of this Paper. Hongkong, 1st November, 1883.

TO LET. DISNEE VILLA " Pokfoolum, Furnished.

No. 4, SEYMOUR TERRACE.

Intimations.

CIGNOR ANTONIO CATTANEO, of the CONSERVATOIRE DE BERGAMO and late of the ROYAL ITALIAN OPERA COMPANY has the honor to inform the community that he has arranged to remain in Hongkong, and will give lessons in Music, Singing and the Pianoforte. CHARGES STRICTLY MODERATE.

Address-Messrs. KELLY & WALSH, Queen's Road.

DRIVATE BOARD AND LODGING can be obtained for SINGLE GENTLEMEN OR MARRIED COUPLES

Next Door to the Temperance Hall. Terms Moderate. Hongkong, 10th July, 1883.

ROYAL YORK HOTEL

THE above HOTEL is Centrally situated, with Suitable Rooms and ample accommodation for travellers, especially those coming from Eastern Climates. FAMILIES and GENTLE MEN will find every comfort they can wish for at

the above establishment. A. HOADLY, Proprietor.

THE above is a Commodious and Suitable "HOTEL for FAMILIES and GENTLEMEN roing home from the Far East. It is under the direct able Management of Mr. and Mrs. GEORGE PRAGNELL who spare no pains in providing their visitors with every possible comfort in the day of the confort in the Eson

ROW SOL WANTED TO RENT. THE LARGE STIABLE

R. FRASER SMITH

WILLIAM SCHMIDT & CO. TUNMAKERS & AMMUNITION Track Control DEALERS.

Arms, Ammunitions, and Requisites of every description.

BEACONSFIELD ARCADE.

Sporting Guns and Ammunition always

Shipping.

STEAMERS.

FOR SYDNEY AND MELBOURNE. (Calling at PORT DARWIN and QUEENSLAND PORTS, and taking through Cargo to NEW ZEALAND, NEW CALEDONIA,

Company's Steamer

Captain S. G. Green, will be despatched as above on THURSDAY, the 22nd instant, at

will be received up to 4 P.M., on the 21st instant. Contents and Value of the Packages must be

Parcels (all of which must be sent to our Office)

- dandgents. Hongkong, 12th November, 1883.

UNION LINE.

"MOSSER,"

Captain Longley, due on or about the 21st inst., will have immediate despatch for the above

For Freight or Passage, apply to RUSSELL & Co.

THE AUSTRALASIA, CHINA, JAPAN-AND STRAITS STEAMSHIP COMPANY, LIMITED.

FOR SYDNEY, MELBOURNE AND ADELAIDE. [606] (Calling at PORT DARWIN and QUEENSLAND PORTS, and taking through Cargo to

> THE Steamship _"SUEZ! Captain Dodd/will be despatched as above, on

RUSSELL & Co., General Managers. Hongkong, 10th November, 1883.

FOR LONDON. THE A. I. British Bark "WILLIAM MANSON," Kindred, Master, will load here for the above

For Freight, apply to RUSSELL & Co. Hongkong, 8th November, 1883.

FOR NEW YORK. THE 3/3 L. I. I. German Ship

Fortmann, Master, will load here for the above Port, and will have quick despatch. For Freight, apply to

RUSSELL & Co. Hongkong, 1st November, 1883.

"LILLY GRACE," Hughes, Master, will load here for the above Port, and will have quick despatch.

Hongkong, 17th November, 1883.

Mails.

U. S. MAIL LINE. PACIFIC MAIL STEAMSHIP COMPANY THROUGH TO NEW YORK, VIA OVER-LAND RAILWAYS, AND TOUCHING

AT YOKOHAMA, AND SAN FRANCISCO.

"CITY OF RIO DE JANEIRO," will be despatched for San Francisco, via Yokohama, with the option of calling at Honolulu, on MONDAY, the 3rd December, at THREE P.M., taking Passengers and Freight for Japan, the United States, and Europe.

Through Bills; of Lading; issued for transportation to Yokohama and other, Japan Ports, to San Francisco, and Atlantic and Inland Cities of the United States, via Overland Railways, to Havana, Trinidad, and Demerars, and to ports in Mexico, Central and South America, by the Company's and connecting Steamers.

Fare. These allowances do not apply to through fares from China and Japan to Europe.

Freight will be received on board until 4 P.M. on the and December. Parcel Packages will be received at the Office until 5. P.M. same day : all Parcel Packages should be marked to ad-dress in full; value of same is required. Consular Invoices to accompany Overland

Cargo should be sent to the Company's Offices in Scaled Envelopes, addressed to the Collector of Customs at San Francisco.

For further information as to Passage and Freight, apply to the Agency of the Company,

HAVE RECEIVED THE POLLOWING

BEST. FRENCH KID GLOVES, in White and

Grey, with Patent Fasteners.

CAMBRIC TIES & BOWS.

VERY FINE FRENCH CAMBRIC HEMSTITCHED HANDKERCHIEFS.

Hongkong, 19th November, 1883.

In Cases of I doz. Quarts at...... WOLFE SCHIEDAM SCHNAPPS Some PRIME HOLLAND JENEVER in Stone Bottles, and some POMERANZEN

FOR SALE.

Apply to AND R. TENNENT'S ALE AND

ARNHOLD, KARBERG & Co.

C. L. THEVENIN, Hongkong Hotel Building.

HAS FOR SALE.

GRAND HERMITAGE, CHAMBERTIN,

OLD PORT,
• SHERRY,

Hongkong, 17th October, 1883.

THRONOMETER, WATCH, AND EWELLERS, SILVER-SMITHS, AND

No. 38, QUEEN'S ROAD CENTRAL [478]

Having Purchased the entire Machinery of the is now prepared to execute the largest orders for every description of Acrated Waters with

GENERAL NOTICE.

BOARD OF DIRECTORS.

MANAGER.—HO AMEI. MARINE RISKS on GOODS, &c., taken at CURRENT RATES to all parts of the world.

Hongkong, 1st September, 1882.

ARNHOLD, KARBERG & Co. Hongkong, 3rd November, 1883.

ARNHOLD, KARBERG & Co.,

CAPITAL (Fully Paid-up)Tls. 420,000.00 PERMANENT RESERVETls. 230,000.00 TOTAL CAPITAL and)

Messrs. RUSSELL & Co., Secretaries.

68 and 69, Cornhill, E.C. POLICIES granted on MARINE RISKS to all parts of the World. Subject to a charge of 12 per cent. for Interest on Shareholders' Capital, all the PROFITS of the

Secretary.

UNION INSURANCE SOCIETY OF CANTON, LIMITED. NOTICE TO SHAREHOLDERS.

DOUGLAS JONES, Acting Secretary. Hongkong, 22nd October, 1883.

Secretary. Hongkong, 1st September, 1883. [673

Youatt on the Horse.

Day's The Race Horse in Training. Captain Haye's Horse Training and Manage-

Manners and Tone of Good Society. Etiquette of Good Society. Cavendish on Whist. Dufton on Billiards.

[560.

at this Port for our line of Steamers. GEO. R. STEVENS & Co. Hongkong, 1st August, 1883.

RUSSELL & Co.

ELGIN TERRACE.

DAVID SASSOON, SONS & Co. Hongkong, 7th November, 1883.

INTIMATION.

Hongkong, 1st March, 1883. A CARD.

No. 6, Queen's Road East.

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